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gouvernement du Québec
Public Accounts

fiscal year ended March 31, 1987

1986-1987

volume 1

Financial Statements

Published in accordance with section 71 of
the Financial Administration Act (R.S.Q., c. A-6)

Gouvernement du Québec
Ministère des Finances

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To the Honourable J. Gilles Lamontagne
Lieutenant-Governor
Parliament Building
Québec

Dear Sir:

The undersigned has the honour of presenting to Your Excellency the Public Accounts of the gouvernement du Québec for the fiscal year ended March 31, 1987.

Gérard D. Levesque
Minister of Finance

Québec, November 1987

To the Minister of Finance
Mr. Gérard D. Levesque
Parliament Building
Québec

Dear Sir:

In accordance with the commission entrusted to me, I have the honour of presenting the Public Accounts of the gouvernement du Québec for the fiscal year ended March 31, 1987. These accounts have been prepared under Division VIII of the Financial Administration Act (R.S.Q., c. A-6).

Respectfully submitted,

Pierre-André Paré, C.A.
Comptroller of Finance

Québec, November 1987

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The Public Accounts of the gouvernement du Québec for the fiscal year ended March 31, 1986 have been prepared in accordance with the provisions of Division VIII of the Financial Administration Act (R.S.Q., c. A-6). They are published in three volumes, entitled as follows:

Volume 1 — Financial Statements

Volume 2 — Detail of Expenditure
— Suppliers and Beneficiaries;
— Capital Assets;

Volume 3 — Financial Statements of the Special funds and Revolving funds.

Volume 1 begins with the Financial Statements of the gouvernement du Québec for the fiscal year ended March 31, 1987, along with the Report of the Auditor General on these statements. The following pages present, under separate title, the Auditor General's Comments on the Financial Statements of the gouvernement du Québec.

The information needed to detail the year-end statement of assets and liabilities and the results of the activities shown in summary form in the Financial Statements, are presented in four sections of Volume 1 as follows:

- budgetary transactions includes those related to revenue by department and by category and to expenditure by department, mission, area, program, program element and category. The authorized budget appropriations for 1986-1987 are shown with these expenditures;
- non-budgetary transactions includes activities related to the Government's investments and to transactions undertaken for the retirement plans account. Changes in other assets and liabilities are also shown in this section and in the provision for losses on stock investments;
- financing transactions display how the Government has financed all its transactions, by indicating the net financial requirements arising from the budgetary and non-budgetary transactions and the sources of financing;
- complementary tables provide details of items in the statement of assets and liabilities as well as future liabilities and Government financial commitments, in order to make more information concerning them available.

Volume 2 provides the Details of expenditure and lists suppliers and beneficiaires by department and category. It also contains the list of capital assets.

Volume 3 contains the Financial Statements of the Special Funds and Revolving Funds administered by the Government, each accompanied by the report of the Auditor General on these statements.

The list of suppliers for each revolving fund appears, under separate title, at the end of this volume.

Pierre-André Paré, C.A.
Comptroller of Finance

FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC
FISCAL YEAR ENDED MARCH 31, 1987

REVENUE AND EXPENDITURE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1987	1986 (Note 11)
SUMMARY		
REVENUE	25 646 247	24 285 152
EXPENDITURE	28 465 454	27 629 052
BUDGETARY TRANSACTIONS DEFICIT	2 819 207	3 343 900
REVENUE		
Income and property taxes		
Personal income tax	8 427 680	7 966 328
Employer contributions to the Health Services Fund	1 828 955	1 600 799
Corporate tax	1 216 952	1 082 010
Succession duties	9 164	30 514
	11 482 751	10 679 651
Consumer taxes		
Retail sales	3 624 296	3 175 635
Fuel	1 144 655	1 084 069
Tobacco	569 312	534 826
Meals and permits	361 329	327 719
Others	138 833	126 918
	5 838 425	5 249 167
Duties and permits		
Motor vehicles	313 890	283 918
Alcoholic beverages	74 527	70 074
Natural resources	94 144	93 223
Pari mutuel	26 998	26 417
Others	92 012	84 340
	601 571	557 972
Miscellaneous		
Goods and services provided	265 600	210 298
Interest	245 851	214 913
Fines, forfeitures and recoveries	159 465	116 202
	670 916	541 413
Revenue from Crown corporations (Appendix 4 in the Notes)		
Société des alcools du Québec	360 671	356 816
Loto-Québec	360 375	302 671
Hydro-Québec	303 000	209 000
Others	81 277	70 214
	1 105 323	938 701
Total own-source revenue	19 698 986	17 966 904
Government of Canada transfers		
Equalization	2 747 847	2 854 147
Other transfers relating to fiscal arrangements	1 821 859	1 941 687
Contributions to welfare programs	1 107 757	1 198 297
Other programs	269 798	324 117
	5 947 261	6 318 248
Total revenue	25 646 247	24 285 152

EXPENDITURE BY AREA AND ACTIVITY

	1987	1986 (Note 11)
SOCIAL AREA		
Income security	2 781 779	2 777 772
Health and social rehabilitation	8 343 952	7 820 727
Housing	309 830	323 352
	11 435 561	10 921 851
EDUCATIONAL AND CULTURAL AREA		
Education	8 113 554	7 792 760
Culture	194 892	205 250
Recreation	164 729	183 732
	8 473 175	8 181 742
GOVERNMENTAL AND ADMINISTRATIVE AREA		
Political institutions	757 084	777 884
Central administration	3 994 067	3 913 718
Intergovernmental relations	65 982	66 776
Personal safety and protection of property	581 870	583 083
	5 399 003	5 341 461
ECONOMIC AREA		
Natural resources and primary industries	1 185 622	1 140 837
Secondary industry	371 290	384 808
Services	106 047	111 504
Human resources	224 386	194 093
Transportation	1 270 370	1 352 756
	3 157 715	3 183 998
Total expenditure (Note 4)	28 465 454	27 629 052

EXPENDITURE BY DEPARTMENT AND AGENCY

	1987	1986
Affaires culturelles	194 892	205 250
Affaires municipales	732 568	714 861
Agriculture, Pêcheries et Alimentation	505 955	517 667
Approvisionnements et Services	30 697	31 721
National Assembly	56 207	63 082
Commerce extérieur et Développement technologique	23 343	25 628
Communautés culturelles et Immigration	28 538	28 679
Communications	225 828	228 814
Conseil exécutif	33 778	47 236
Conseil du trésor	17 182	15 966
Éducation	4 711 088	4 581 358
Énergie et Ressources	358 260	360 358
Enseignement supérieur et Science	2 518 458	2 389 742
Environnement	253 049	190 018
Finances	2 845 095	2 761 844
Industrie et Commerce	314 366	326 198
Justice	363 560	353 409
Loisir, Chasse et Pêche	202 223	225 316
Main-d'oeuvre et Sécurité du revenu	2 908 896	2 873 033
Office de planification et de développement du Québec	39 092	46 773
Body under the authority of the Minister responsible for Administration	920 588	835 585
Body under the authority of the Minister responsible for the Status of Women	82 481	73 407
Body under the authority of the Vice President of the Conseil exécutif	179 877	175 737
Persons desigated by the National Assembly	23 615	62 357
Régie de l'assurance-maladie du Québec	1 745 572	1 608 331
Relations internationales	58 704	59 739
Revenu	259 482	247 778
Santé et Services sociaux	6 519 056	6 142 230
Solliciteur général	485 546	475 093
Tourisme	69 244	75 866
Transports	1 596 282	1 660 809
Travail	54 764	65 461
	28 358 286	27 469 346
Allowance for bad debts	108 341	88 898
Allowance for losses on stock investments	(1 173)	70 808
Total expenditure (Note 4)	28 465 454	27 629 052

ASSETS AND LIABILITIES

At March 31, 1987

(in thousands of dollars)

	1987	1986
ASSETS		
Bank deposits	39 759	69 759
Short-term investments	605 887	495 000
Cash and securities on hand and outstanding deposits	63 072	30 949
Accounts receivable	2 266 526	1 993 051
Accrued interest	13 745	14 076
	2 988 989	2 602 835
Investments — stocks, bonds, notes, loans and advances		
gouvernement du Québec Crown corporations (note 5)	8 677 823	8 383 121
Municipalities and municipal bodies	67 794	68 145
Individuals, corporations and other	186 114	148 290
	8 931 731	8 599 556
Deferred expenses (Note 6)	142 926	
Other assets	2 210	2 210
TOTAL ASSETS	12 065 856	11 204 601
NET DEBT	27 835 828	25 007 619
	39 901 684	36 212 220

Comptroller of Finance
Pierre-André Paré, C.A.

Deputy Minister of Finance
Robert Normand

Québec City, November 23, 1987

	1987	1986
LIABILITIES		
Outstanding cheques	309 300	351 011
Advances from trust funds	53 855	56 343
Clearing account for collected taxes	266 387	232 420
Accounts payable	2 744 526	2 478 346
Accrued interest	1 220 415	1 096 704
	4 594 483	4 214 824
Allowance for loss on stock investments (Note 5)	334 042	363 283
Provision for the funding of water purification (Note 8)	14 089	4 300
Retirement plans account (Note 7)	9 352 653	7 997 852
Treasury bills (Note 9)	1 555 000	1 635 000
Bonds less sinking funds (Note 9)	22 437 570	19 801 096
Other borrowings less sinking funds (Note 9)	1 613 847	2 195 865
	25 606 417	23 631 961
TOTAL LIABILITIES	39 901 684	36 212 220

Contingent liabilities and commitments (Note 10)

NET DEBT

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1987		1986
Opening balance	25 007 619		20 284 730
Budgetary transactions deficit, as per 1986 statement			3 141 400
Adjustments resulting from the retroactive application, for purposes of comparaison, of the following changes in accounting policies:			
The government's participation in the results of its enterprises in which it holds stock, recorded as revenue in addition to dividends		(207 701)	
Allowance for losses on certain investments recorded under expenditure		70 808	
Debts recorded under expenditure for goods and services acquired and transfers owed unrelated to appropriations		195 213	
Adjustment to borrowings in foreign currencies according to exchange rates in effect on March 31 and amortization:			
Impact on expenditure		51 955	
Impact on revenue		3 327	
		113 602	
Allowance for bad debts recorded under expenditure		88 898	202 500
Budgetary transactions deficit (1986, adjusted)	2 819 207		3 343 900
Société des établissements de plein air du Québec stock received as consideration for the transfer of fixed and movable assets			(25 100)
Reduction in accounts of stock investments in enterprises of the gouvernement du Québec (Appendix 4 of the Notes)	18 326		
Reduction in accounts payable — Capital lease contracts recorded at March 31, 1986	(9 324)		
Adjustments to certain assets and liabilities as recorded at March 31, 1986 in order to implement, beginning in 1986-1987, the changes in accounting policies:			
Stock investments in gouvernement du Québec enterprises			(1 099 177)
Accounts payable (including $9 324 for capital lease contracts)			1 310 211
Borrowings in foreign currencies			1 306 657
			1 517 691
Less:			
Portion included in the adjustment to the deficit mentioned above			113 602
			1 404 089
Balance at year-end	27 835 828		25 007 619

NET FINANCIAL REQUIREMENTS

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1987		1986	
				(note 11)
FINANCIAL REQUIREMENTS				
Budgetary transactions deficit		2 819 207		3 343 900
Increase (decrease) in investments				
Enterprises of the gouvernement du Québec	312 796		3 479	
Municipalities and municipal bodies	(351)		(1 424)	
Individuals, corporations and others	37 824	350 269	2 627	4 682
Increase in liabilities recorded for pension plans				
Employer contributions of the Government charged to expenditure	(1 655 335)		(1 548 268)	
Contributions from participants and agencies	(241 169)		(170 930)	
	(1 896 504)		(1 719 198)	
Pensions and other payments	541 703	(1 354 801)	450 211	(1 268 987)
Increase (decrease) in other assets				
Bills and notes on hand and outstanding deposits	32 123		(38 254)	
Accounts receivable	273 475		153 987	
Accrued interest	(331)	305 267	(4 173)	111 560
Decrease (increase) in other liabilities				
Outstanding cheques	41 711		(38 050)	
Advances from trust funds	2 488		(1 963)	
Clearing account for collected taxes	(33 967)		(38 520)	
Accounts payable	(275 504)		(238 059)	
Accrued interest	(123 711)		(85 202)	
Allowance for loss on stock investments	29 473		(45 075)	
Provision for the financing of water purification	(9 789)	(369 299)	(4 300)	(451 169)
Net financial requirements		1 750 643		1 739 986*
FINANCING				
Borrowings made		4 396 050		2 992 557
Increase in the debt resulting from the fluctuation in foreign exchange	155 981		733 197	
Portion of such unamortized fluctuation recorded under "deferred expenses" in 1987 and in the net debt in 1986	(142 926)	13 055	(664 242)	68 955
		4 409 105		3 061 512
Less: Borrowings repaid		2 577 575		1 303 494
		1 831 530		1 758 018
Less:				
Increase (decrease) in cash items				
Bank deposits	(30 000)		2 952	
Short-term investments	110 887	80 887	15 080	18 032
		1 750 643		1 739 986*

* Net financial requirements and financing as per 1986 statements	1 684 704
Increase resulting from the fluctuation in foreign exchange included in the budgetary transactions deficit, i.e. $51 955 recorded under expenditure and $3 327 as a reduction revenue	55 282
	1 739 986

NOTES TO FINANCIAL STATEMENTS

1- INTRODUCTION

The gouvernement du Québec records its financial transactions using a modified accrual method. Its major accounting policies also reflect certain specific features of its activity and the legislative context under which it operates. Where necessary, the information included in these statements is based on best estimates and judgment.

2- MAJOR ACCOUNTING POLICIES

The major accounting policies adopted by the Conseil du trésor are as follows:

GOUVERNEMENT DU QUÉBEC ACCOUNTING ENTITY

The Government's financial statements include all the financial transactions of entities whose revenue is credited to the Consolidated Revenue Fund or the Health Services Fund as well as those whose operating funds are provided, as such, by allowances granted by Parliament and drawn from these funds. These entities are Government departments, agencies and the National Assembly and the persons it designates, as listed in Appendix 1.

Agencies, enterprises and funds having their own accounting entity are listed in Appendix 2.

REVENUE

Revenue from income and property taxes as well as from consumer taxes, duties, licenses, transfers from Crown corporations and others are recorded in the fiscal year during which they are received as such, after deducting reimbursements. Contributions and accounts issued before the end of the fiscal year are carried to revenue.

Revenue from Government of Canada transfers is recorded in the fiscal year in which it is received. However, claims issued and estimates of revenue from transfers related to shared-cost programs without financial compensation are recorded in the fiscal year in which the related expenditures are made.

EXPENDITURE

The cost of goods and services, including fixed assets, are charged to expenditure for the fiscal year during which they are acquired, regardless of when they are used.

Transfer payments are charged to expenditure for the fiscal year during which they are owed. They correspond to amounts duly authorized and accepted as such by the Government.

ASSETS AND LIABILITIES

The Government's financial position corresponds to its cash, amounts it is owed at realization value, its investments in the stock of its enterprises at their equity value, and the amounts it owes to third parties.

STOCK INVESTMENTS

Investments in the stock of Government enterprises are recorded at cost and subsequently adjusted each year according to the Government's participation in the results of these enterprises, with a balancing entry to revenue, in order to present their equity value.

If the Government's participation shows a deficit, an allowance for loss on investment equal to the amount of such deficit is recorded as a liability and the annual change in such allowance is recorded under expenditure.

RETIREMENT PLANS

Government retirement plans are of the defined benefit type. Participants are employees in the public and parapublic sectors (education, health and social services). The major plans are the Government and Public Employees Retirement Plan (RREGOP), the Teachers Pension Plan, the Civil Service Superannuation Plan, the retirement plan for members of the Sûreté du Québec and the retirement plan for judges and coroners. As part of the preparation of the Government's financial statements, these plans are valued using the level percentage benefit method, at a constant percentage of earnings.

Contributions of RREGOP participants are paid into the plan while those of participants in other plans are paid into the Consolidated Revenue Fund and recorded as a liability.

Employer contributions owed to:

— Cover the entire cost of current service under all plans except the plans for members of the Sûreté du Québec and for judges and coroners, the cost of which is only partially recorded; and

— amortize the unfunded actuarial liability of all the plans over a period of 50 years beginning with the 1979-1980 fiscal year, in proportion to plan participants' payroll

are charged to expenditure and a balancing entry is recorded as a liability, to which is added interest. Employer contributions for certain designated agencies listed in Appendix 3 are paid into the Consolidated Revenue Fund and carried to this liability.

Benefit payments and refunds of contributions are paid out of RREGOP funds or the Consolidated Revenue Fund, according to the provisions of each plan.

BORROWINGS

Insurance expenses for borrowings made by issuing as well as any premium or discount on their face value are recorded in the results of the fiscal year during which the borrowings were made.

However, heavily discounted borrowings are recorded at their realization value, increased each year by capitalizing the discount to reach face value at maturity.

At the end of each fiscal year, the value of debts in foreign currency is adjusted using exchange rates then in effect, and changes are recorded as deferred expenditure or revenue, and amortized over the remaining term of such debts.

NOTES TO FINANCIAL STATEMENTS (cont'd)

3- CHANGES IN ACCOUNTING POLICIES

The financial statements of the gouvernement du Québec at March 31, 1986 were prepared by making the adjustments required to certain asset and liability items as at that date, with their balancing entries to the net debt, to implement, beginning in fiscal 1986-1987, the changes in accounting policies adopted by the Conseil du trésor on June 10, 1986.

These changes in accounting policies and their financial impact (in thousands of dollars) on the financial statements for the year ended March 31, 1987 are as follows:

a) Stock investments in Government entreprises are shown at equity value and the excess of the accumulated deficits of these enterprises over the cost of the stock held and advances granted is posted to the "Allowance for loss on stock investments" account. Previously, these investments were shown at cost. As a result, revenue has increased $399 323, reflected in the item "Investments — Enterprises of the gouvernement du Québec" and expenditure has decreased by $1 173, as has the corresponding liability item.

b) Debts in foreign currencies are shown in Canadian dollars using exchange rates in effect at the end of the year. The changes are recorded as "deferred expenses" and amortized over the remaining term of the debts. Previously, such debts were shown in Canadian dollars using the exchange rates in effect on the dates the borrowings were made. This change has resulted in an increase in expenditure of $13 055 and deferred expenses of $142 926, while bonds and other borrowings have been increased by $155 981.

c) The allowance for bad debts is charged to expenditure rather than being posted to the net debt, while bad debts written off, which had been charged to expenditure, are now applied against this allowance. As a result, the budgetary transactions deficit has fallen by $100 858. The annual allowance for bad debts charged to expenditure is $108 341 whereas, as part of a massive write-off of bad debts, this method has produced a decrease in expenditure of $209 199. This change has had no effect on the balance of the net debt at March 31, 1987.

d) Debts for goods and services acquired and transfers owed are recorded as expenditures according to the accrual method without being related to available appropriations. Previously, the amount recorded was limited to the availability of appropriations authorized by Parliament. Since all accounts payable are recorded as a liability at March 31, 1986 and 1987, the increase in expenditure for fiscal 1986-1987 resulting from this change cannot be reasonably ascertained.

4- CAPITAL EXPENDITURES

a) Of the gouvernement du Québec

Capital spending included in expenditures for the 1986-1987 fiscal year amounting to $468.1 million ($555.5 million in 1985-1986: adjusted amount) and the list of capital assets are contained in section 2 of Volume 2 of the Public Accounts.

b) Contribution of the Government to capital expenditures by individuals, corporations, Crown corporations, school boards, educational institutions, health institutions and social service establishments

Transfer payments amounting to $21 444.6 million ($20 578.9 million in 1985-1986: adjusted amount) to individuals, corporations, Crown corporations, school boards, educational institutions, health institutions, and social service establishments are shown on page 1-7. This amount includes a Government contribution of $582.8 million to their capital expenditures

5- INVESTMENTS IN ENTERPRISES OF THE GOUVERNEMENT DU QUÉBEC AND ALLOWANCE FOR LOSSES ON STOCK INVESTMENTS

	1987	1986
	(in thousands of dollars)	
Stock (Appendix 4)	8 159 856	7 707 994
Endowments	50 610	50 610
Bonds and notes	340 580	128 689
Loans and advances	126 777	495 828
	8 677 823	8 383 121
Allowance for losses on stock investments (Appendix 4)	334 042	363 283

6- DEFERRED EXPENSES

At the end of the fiscal year, the value of debts in foreign currencies is adjusted using rates of exchange then in effect and the changes are recorded as deferred expenses of revenue, then amortized over the remaining term of the debts. At March 31, 1987, the debt was increased by $156.0 million and the balancing entry for this change was recorded under "deferred expenses", of which $13.1 million was amortized over the remaining term of the debts, leaving a balance of $142.9 million under the item "deferred expenses".

7- RETIREMENT PLANS ACCOUNT

The liability of $9 352.7 million at March 31, 1987 ($7 997.9 million in 1986) is comprised of an amount of $5 581.5 million for the Government and Public Employees Retirement Plan ($4 906.1 million in 1986) and $3 771.2 million for the other plans ($3 091.8 million in 1986).

As a result of the measures the Minister of Finance announced in his Budget Speech of April 30, 1987, the Conseil du trésor adopted, on June 23, 1987 changes to the Government's accounting policies applying to the retirement plans as of April 1, 1987. In particular, these changes sanction the use of the unit credit actuarial cost method prorated for years of service in determining the Government's retirement plan commitments, and the implementation of amortization methods to fully record as a liability all such commitments.

According to estimates produced by the Commission administrative des régimes de retraite et d'assurances, whose fiscal year corresponds to the calendar year, the Government's commitments in regard to these plans amounted to $21 148.0 million at December 31, 1986 using the unit credit actuarial cost method prorated for years of service consisting of $5 780.4 million for the Government and Public Employees Retirement Plan and $15 367.6 million for all other retirement plans.

Using the level percentage benefit method which has been used up to now, the estimated amount of the Government's commitments towards these plans would come to $23 310.6 at December 31, 1986, consisting of $7 696.2 million for the Government and Public Employees Retirement Plan and $15 614.4 million for all other reitrement plans.

8- PROVISION FOR THE FINANCING OF WATER PURIFICATION

This item represents the Government's contributions for the repayment of borrowings by the Société québécoise d'assainissement des eaux relating to purification studies and work undertaken for municipalities and municipal bodies. No outlay has been made from this provision.

NOTES TO FINANCIAL STATEMENTS (cont'd)

9- TREASURY BILLS, BONDS AND OTHER BORROWINGS LESS SINKING FUNDS

Debts in foreign currency are recorded in Canadian dollars at exchange rates in effect on March 31. Treasury bills, bonds and other borrowings are shown below by year of maturity, including sinking fund contributions, and by currency:

Maturing in	1987	1986
	(in thousands of dollars)	
1986-1987		2 565 364
1987-1988	2 773 203	1 216 632
1988-1989	1 174 378	1 146 320
1989-1990	1 592 865	1 551 376
1990-1991	1 206 078	1 133 624
1991-1992	1 628 019	1 782 093
	8 374 543	9 395 409
1992 — 1997	9 262 789	8 897 169
1997 — 2002	3 887 259	2 605 550
2002 — 2007	2 363 490	1 977 631
2007 — 2012	658 651	216 586
2012 and later	1 059 685	539 616
	25 606 417	23 631 961

Currencies	1987		1986
	In thousands of units	In thousands of dollars	In thousands of dollars
In Canadian dollars	17 256 155	17 256 155	15 929 816
In foreign currencies			
At rates determined according to the terms of the currency coverage:			
In United States currency			
US dollars	189 244	276 844	231 880
In Federal Republic of Germany currency	275 000	123 104	52 544
Deutsche mark			
In French currency	17 000	2 735	5 613
French francs			
In United Kingdom currency			
Pounds Sterling	30 000	68 439	73 274
In Dutch currency			
Guilders	100 000	41 182	41 182
		17 768 459	16 334 309
At rates in effect on March 31			
In United States currency			
US dollars	3 166 896	4 133 118	4 616 203
In Federal Republic of Germany currency			
Deutsche mark	1 135 000	822 307	890 871
In French currency			
French francs	800 000	174 080	
In Japanese currency			
Yen	188 800 000	1 692 403	1 088 049
In Swiss currency			
Swiss francs	750 000	650 325	358 000
In United Kingdom currency			
Pounds Sterling	110 000	230 747	226 248
In European units of account			
EUA	33 000	59 638	52 826
In European currency units			
ECU	50 000	75 340	65 455
		7 837 958	7 297 652
		25 606 417	23 631 961

10- CONTINGENT LIABILITIES AND COMMITMENTS

Borrowings guaranteed by the Government amount to $24 597.1 million at March 31, 1987 (23 557.6 million in 1986) of which $21 859.1 million relates to Hydro-Québec borrowings. These guaranteed borrowings and the other contingent liabilities and commitment authorized by law are shown in summary form in Appendix 5.

Commitments for transfer payments to corporations, enterprises of the Government, school boards, municipalities, educational institutions and health and social services establishments for capital spending and repayment of principal on borrowings contracted for capital expenditures as well as certain other commitments are shown in summary form in Appendix 5. At March 31, 1987, these commitments total $11 144.7 million ($10 670.3 million in 1986: adjusted amount).

11- COMPARATIVE FIGURES

Figures for 1986 for certain items have been adjusted for comparison purposes as a result of the retroactive application of changes in accounting policies in 1986-1987, as indicated in the comparative figures in the statement of the net debt.

In addition, certain other comparative figures have been reclassified to reflect the composition of Government departments and agencies and their programs and services, for consistency with the presentation adopted in 1987.

NOTES TO FINANCIAL STATEMENTS (cont'd)
DEPARTMENTS AND AGENCIES OF THE GOVERNMENT — APPENDIX 1

- Affaires culturelles
  - Commission d'appel de francisation des entreprises
  - Commission de protection de la langue française
  - Commission de toponymie
  - Commission des biens culturels
  - Conseil de la langue française
  - Office de la langue française
  - Régie du cinéma
- Affaires municipales
  - Bureau de révision de l'évaluation foncière du Québec
  - Commission municipale du Québec
  - Régie du logement
  - * Société d'habitation du Québec
- Agriculture, Pêcheries et Alimentation
  - Commission de protection du territoire agricole du Québec
  - * Office du crédit agricole du Québec
  - * Régie des assurances agricoles du Québec
  - Régie des grains du Québec
  - Régie des marchés agricoles du Québec
- Approvisionnements et Services
  - Protection civile du Québec
  - Service des achats du gouvernement du Québec
- Assemblée nationale
- Commerce extérieur et Développement technologique
- Communautés culturelles et Immigration
- Communications
  - Commission d'accès à l'information
  - Régie des services publics
- Conseil exécutif
- Conseil du trésor
- Éducation
  - Conseil supérieur de l'éducation
- Énergie et Ressources
  - Régie de l'électricité et du gaz
- Enseignement supérieur et Science
  - Conseil de la science et de la technologie
  - Conseil des collèges
  - Conseil des universités
  - Office des professions du Québec
- Environnement
  - Bureau d'audiences publiques sur l'environnement
  - Conseil consultatif de l'environnement et des réserves écologiques
- Finances
  - Commission des valeurs mobilières du Québec
  - Inspecteur général des institutions financières
  - * Régie de l'assurance-dépôts du Québec
- Industrie et Commerce
  - * Société de développement industriel du Québec
  - * Société du parc industriel du centre du Québec
- Justice
  - Comité de la protection de la jeunesse
  - Commission de refonte des lois et des règlements
  - Commission des droits et libertés de la personne du Québec
  - Office de la protection du consommateur
  - Tribunal de l'expropriation
- Loisir, Chasse et Pêche
  - Régie de la sécurité dans les sports
- Main-d'oeuvre et Sécurité du revenu
  - Commission des affaires sociales
- Office de planification et de développement du Québec
- Organisme relevant du ministre délégué à l'Administration
  - * Commission administrative des régimes de retraite et d'assurances
- Organismes relevant de la ministre déléguée à la Condition féminine
  - Conseil du statut de la femme
  - Office des services de garde à l'enfance
- Organismes relevant de la Vice-présidente du Conseil exécutif
  - Commission de la fonction publique
  - Office des ressources humaines
- Personnes désignées par l'Assemblée nationale
  - Directeur général des élections — Commission de la représentation électorale
  - Protecteur du citoyen
  - Vérificateur général
- * Régie de l'assurance-maladie du Québec
- Relations internationales
- Revenu
  - Régie des loteries et courses du Québec
- Santé et Services sociaux
  - Conseil des affaires sociales et de la famille
  - Office des personnes handicapées du Québec
- Solliciteur général
  - Commission de police du Québec
  - Commission québécoise des libérations conditionnelles
  - Régie des permis d'alcool du Québec
- Tourisme
- Transports
  - Commission des transports
- Travail
  - Conseil consultatif du travail et de la main-d'oeuvre
  - Conseil des services essentiels
  - Régie des entreprises de construction du Québec

* These agencies also carry out financial transactions using their own funds.

NOTES TO FINANCIAL STATEMENTS (cont'd)
AGENCIES, ENTERPRISES AND FUNDS WHICH HAVE THEIR OWN ACCOUNTING ENTITY

APPENDIX 2

AGENCIES CARRYING OUT GOVERNMENT-TYPE ACTIVITIES

Agence québécoise de valorisation industrielle de la recherche
Centre de recherche industrielle du Québec
Centre québécois de recherche sur les applications pédagogiques de l'ordinateur
Centre québécois de valorisation de la biomasse
Centre québécois pour l'informatisation de la production
Commission d'appel en matière de lésions professionnelles
Commission des services juridiques
Corporation d'hébergement du Québec
Fondation pour la conservation et la mise en valeur de la faune et son habitat
Fonds d'aide aux recours collectifs
Fonds de recherche en santé du Québec
Fonds pour la formation de chercheurs et l'aide à la recherche
Institut de recherche et d'information sur la rémunération
Institut québécois de recherche sur la culture
Institut québécois du cinéma
Musée d'art contemporain de Montréal
Musée de la civilisation
Musée du Québec
Office de la sécurité du revenu des chasseurs et piégeurs cris
Office du crédit agricole du Québec
Office des autoroutes du Québec
Radio-Québec
Régie de l'assurance-maladie du Québec
Régie des installations olympiques
Société d'aménagement de l'Outaouais
Société d'habitation du Québec
Société de développement des coopératives
Société de la Place des Arts de Montréal
Société de développement industriel du Québec
Société d'exploitation des ressources éducatives du Québec (SEREQ)
Société d'Investissement Jeunesse
Société du Grand Théâtre de Québec
Société du Palais des congrès de Montréal
Société du parc industriel du centre du Québec
Société générale du cinéma du Québec
Société québécoise d'assainissement des eaux
Société québécoise d'information juridique

CAPITAL-STOCK GOVERNMENT ENTERPRISES

The list of these enterprises is given in Appendix 4 of the Notes to Financial Statements.

TRUST FUNDS ADMINISTERED BY GOVERNMENT AGENCIES

Caisse de dépôt et placement du Québec
Commission administrative des régimes de retraite et d'assurances
Commission de la construction du Québec
Commission de la santé et de la sécurité du travail
Commission des normes du travail
Curateur public (Le)
Fonds d'assurance-prêts agricoles et forestiers
Régie de l'assurance automobile du Québec
Régie de l'assurance-dépôts du Québec
Régie des assurances agricoles du Québec
Régie des rentes du Québec
Société du port ferroviaire de Baie-Comeau-Hauterive

SPECIAL FUNDS

Funds administered by the Régie des marchés agricoles
Sinking Fund Relating to General and Vocational Colleges Borrowings
Sinking Fund Relating to School Board Borrowings
Sinking Fund Relating to Québec Universities Borrowings
Sinking Fund Relating to Québec Health and Social Services Agencies Borrowings
Cadastral Reform Fund
Industrial Incentives Fund
Travel Agents' Security Funds
Health Services Fund
Trust Funds
Special Olympic Fund
Special Farm Credit Funds

REVOLVING FUNDS

Revolving Fund for Copy Services
Revolving Fund for Agreements on Lending Teachers' Services
Revolving Fund for Office Supplies and Furniture
Revolving Fund for Instructional Aids
Revolving Fund for Government Publications
Revolving Fund for Media Placement Services
Revolving Fund of the Service aérien gouvernemental
Revolving Fund for Service de la cartographie
Revolving Fund for Office Machine Maintenance
Revolving Fund for Data processing Equipment
Revolving Fund — Telecommunications

NOTES TO FINANCIAL STATEMENTS (cont'd) AGENCIES WHICH MUST PAY THEIR EMPLOYER CONTRIBUTIONS UNDER THE CIVIL SERVICE SUPERANNUATION PLAN TO THE CONSOLIDATED REVENUE FUND

APPENDIX 3

Fiscal year ended March 31, 1987

Caisse de dépôt et placement du Québec
Centre d'insémination artificielle du Québec (C.I.A.Q.) Inc. (subsidiary of SOQUIA)
Commission de la santé et de la sécurité du travail
Commission des normes du travail
Fonds de la recherche en santé du Québec
Loto-Québec
Régie de l'assurance automobile du Québec
Régie de l'assurance-maladie du Québec
Régie des rentes du Québec
Société des alcools du Québec
Société de gestion du réseau informatique des commissions scolaires
Société immobilière du Québec
Société de la Maison des sciences et des techniques
Ville de Vaudreuil in regard to its employees who, at May 31, 1981, were employees of the Station expérimentale de Vaudreuil

NOTES TO FINANCIAL STATEMENTS (cont'd)

APPENDIX 4

STOCK INVESTMENTS IN GOUVERNEMENT DU QUÉBEC ENTERPRISES AND ALLOWANCE FOR LOSSES ON SUCH INVESTMENTS

FISCAL YEAR ENDED MARCH 31, 1987
(in thousands of dollars)

	At March 31, 1986					At March 31, 1987	
WHOLLY-OWNED EXCEPT*	Equity value[1]	Allowance for loss	Acquisition (sale) 1986-1987	Participation in results 1986-1987[2]	Loss on sale 1986-1987	Equity value[1]	Allowance for loss
Hydro-Québec	6 720 109			303 000[7]		7 023 109	
Loto-Québec	5 771			15 375[2]		21 146	
Madelipêche Inc.	4 846		532	(4 943)[7]		435	
Raffinerie de sucre du Québec	14 475[4]		52 600[4] (43 135)[4]	(5 321)[4]	(18 619)[4]		
Sidbec		301 828		29 953[7]			271 875
Société de cartographie du Québec		512		512[7]			
Société de développement autochtone de la Baie James	4 229		250	(740)[7]		3 739	
Société de développement de la Baie James		8 661		3 662[7]			4 999
Société de développement des industries de la culture et des communications	17 163		1 000	578		18 741	
Société de récupération, d'exploitation et de développement forestiers du Québec (REXFOR)	85 385		27 000	4 625		117 010	
Société des alcools du Québec	31 884			(329)[2]		31 555	
Société des établissements de plein air du Québec	27 375			(1 137)[7]		26 238	
Société des traversiers du Québec	1 835			(680)		1 155	
Société générale de financement du Québec (SGF)	413 287		20 000	45 082[6,7]		478 369	
Société immobilière du Québec	73 121			8 120		81 241	
Société nationale de l'amiante		115 375	28 300	(39 716)			126 791
Société québécoise des transports	8 558			(6 469)[3,7]		2 089	
Société québécoise d'exploration minière (SOQUEM)	67 716			32 942[5]		100 658	
Société québécoise d'initiatives agro-alimentaires (SOQUIA)	61 304			11 082		72 386	
Société québécoise d'initiatives pétrolières (SOQUIP)	160 065		10 000	1 500[3]		171 565	
Société du parc industriel et commercial aéroportuaire de Mirabel	8 098			[3]		8 098	
Société inter-port de Québec* (60 % holding)	2 773			(451)		2 322	
	7 707 994	426 376	96 547	396 645	(18 619)	8 159 856	403 665

APPENDIX 4 (cont'd)

	At March 31, 1986					At March 31, 1987	
	Equity value[1]	Allowance for loss	Acquisition (sale) 1986-1987	Participation in results 1986-1987[2]	Loss on sale 1986-1987	Equity value[1]	Allowance for loss
Recorded in the financial statements as follows:							
Allowance for loss on stock investments (liability)		363 283					334 042
As a reduction against loans and advances		63 093					69 623
Revenue from Crown corporations				399 323[2]			
Portion of the loss to expenditure					(4 144)[4]		
Allowance for loss on stock investments (expenditure)				1 173			
Reduction in investment accounts to net debt:							
Write-off of investment					(14 475)[4]		
Net loss from extraordinary items and adjustments affecting prior years of certain enterprises				(3 851)			
		426 376		396 645	(18 619)		403 665

(in thousands of dollars)

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[1] According to the accounting policies in effect in each Government enterprise, which are substantially different from those used by the Government.

[2] Does not include dividends from the Société des alcools ($361 000) and Loto-Québec ($345 000).

[3] Figures taken from unaudited financial statements.

[4] At March 31, 1986, the Minister of Finance held 500 000 Raffinerie de sucre du Québec shares costing $50 000, with an equity value of $14 475 at that time. Under the Act respecting the sale of the Raffinerie de sucre du Québec (c. 60 of the 1986 Statutes), the Minister of Finance acquired 526 000 shares in September 1986 at a cost of $52 600, bringing the total number of shares held to 1 026 000, having a value of $67 075 which, on September 18, 1986, fell to $61 754 following a net operating loss of $5 321 for the period from April 1, 1986 to September 18, 1986 which was treated as a reduction of revenues from Crown corporations. Subsequently, these shares were sold to Lantic Sugar Ltd. as consideration for a note of $40 000 and cash payments totalling $3 135. The loss from this sale was therefore $18 619, of which $14 475 was carried to the net debt pursuant to the Act and $4 144 to expenditure under program 5 "Food Products Marketing" of the ministère de l'Agriculture, des Pêcheries et de l'Alimentation.

[5] SOQUEM's results of $32 942 include the net gain of $32 466 resulting from the transfer of assets to Cambior Inc. on August 13, 1986.

[6] Dofor Inc., 90.7 % owned by the SGF, sold its participation in Donohue Inc. after March 31, 1987 for a cash consideration of $320 000. The SGF's share in the gain resulting from this sale, before income tax, is $138 713 in 1987-1988.

[7] These results are as at December 31 except for the Société des établissements de plein air du Québec (May 31, 1986) and the Société de cartographie du Québec which ceased operations on October 31, 1986. Had the unaudited interim results of Hydro-Québec, Sidbec and the Société générale de financement at March 31, 1987 been taken into consideration, the equity value of these investments at that date would have increased by $342 000, $1 229 and $17 804 respectively.

NOTES TO FINANCIAL STATEMENTS (cont'd)
CONTINGENT LIABILITIES AND COMMITMENTS

APPENDIX 5

(in thousands of dollars)

	1987	1986
GUARANTEED BORROWINGS		
Hydro-Québec	21 859 051	21 388 318
Régie des installations olympiques	638 479	663 028
Sidbec	302 759	275 724
Société générale de financement du Québec (SGF)	182 714	131 346
Société immobilière du Québec	253 600	
Société nationale de l'amiante	68 489	
Société québécoise d'assainissement des eaux	75 531	52 550
Other enterprises of the gouvernement du Québec	277 678	262 465
Student loans	927 483	769 079
Municipalities, individuals and corporations	11 353	15 055
	24 597 137*	23 557 565*
COMMITMENTS		
		(adjusted)
Budgetary:		
For repayment of principal on loans taken out for capital expenditures		
School boards and educational institutions	4 062 304	3 445 255
Health and social services establishments	1 318 474	1 180 058
Municipalities and municipal bodies		
Construction of Montréal's Métro and other capital spending	1 068 462	976 261
Water treatment	1 655 597	1 269 039
Crown corporations and various agencies	79 309	73 162
For capital expenditures of school boards and health and social services establishments	484 547	779 235
For capital expenditures		
Municipalities and municipal bodies		
Waterworks, sewer and other	334 804	399 205
Water treatment	1 625 959	1 938 124
Crown corporations, various agencies and corporations	86 918	129 457
For financial assistance to gouvernement du Québec enterprises, family houing and others chargeable to statutory appropriations	75 728	95 393
Other commitments (contingent commitments for accumulated sick leave)	316 252	299 991
	11 108 354	10 585 180
Non-budgetary:		
Balance payable on capital contributions to gouvernement du Québec enterprises, chargeable to statutory appropriations	36 350	85 100
	11 144 704*	10 670 280*

* Guaranteed borrowings and commitments in foreign currency are shown in Canadian dollars at the rate in effect on March 31.

OTHER CONTINGENT LIABILITIES AND OTHER COMMITMENT

Société générale de financement du Québec guarantee

The Government has guaranteed the amounts to be paid by the Société under the terms of a contract covering the completion of an integrated forestry operation. The contract mainly provides for payment in the event of a Donohue St-Félicien Inc. lack of funds or failure to repay the principal and interest on bonds that company has issued in the amount of $113.7 million at March 31, 1987 ($131.0 million in 1986).

Fonds d'assurance-prêts agricoles et forestiers

The Minister of Finance is authorized to pay the Fonds d'assurance-prêts agricoles et forestiers, on its request, the sums needed to meet commitments toward lenders after Fonds revenues have been used for that purpose, if the portion of Fonds capital in excess of $10.0 million does not suffice.

Fonds equity amounts to $10.0 million at March 31, 1987 ($10.0 million in 1986) and the principal balance owed on loans granted, $1 642.0 million ($1 550.7 million in 1986).

During the fiscal year, the Fonds paid $20.0 million of the $90.0 million it estimated would have to be repaid to lenders at March 31, 1986. An analysis of the guaranteed loans that the Fonds will be called upon to repay sets the liability in the amount of $90.0 million at March 31, 1987. Payments on that amount will be scheduled over the coming Fonds fiscal years.

Bécancour aluminium smelter

In 1984, the Société générale de financement du Québec (SGF), through Albecour, a limited partnership whose sole partner is the Société générale d'aluminerie Inc., committed itself to a 24.95 % share in an aluminum smelter planned for Bécancour, with Pechiney Québec Inc. (50.1 %) and Alumax Québec Inc. (24.95 %).

The total cost of the project, estimated at $1.1 billion, will be borne by each partner on the basis of its share of ownership and, in the case of the SGF, will be financed through the issue of stock to its principal shareholder, the Government, for a maximum of $150.0 million and a bank loan of up to US$215.0 million guaranteed by the Government until completion of construction. After completion, the guarantee will cease, providing the company meets certain financial requirements.

At March 31, 1987, the Government subscribed and paid for $82.5 million of its commitment of $150.0 million, leaving a balance of $67.5 million to be subscribed over the coming fiscal years.

The Government's guarantee on the bank loan amounts to US$140.0 million (C $182.7 million) at March 31, 1987 and is included in the total of guaranteed borrowings indicated above.

AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC

I have examined the following financial statements of the gouvernement du Québec for the year ended March 31, 1987:

— Statement of revenue and expenditure;
— Statement of assets and liabilities;
— Statement of net debt; and
— Statement of financial requirements and financing.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present the financial position of the Government as at March 31, 1987 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies stated in Note 2 and, except for the changes in accounting policies mentioned in Note 3 which were applied for the first time to the operations for the year ended March 31, 1987, these accounting policies have been applied on a basis consistent with that of the preceding year. However, as mentioned in Note 11, the figures for 1986 have been adjusted for comparison purposes.

Nevertheless, I express below a reservation respecting the accounting policy concerning retirement plans. In my opinion, as outlined in the reservation, this accounting policy is not appropriate for a fair presentation of the Government's liabilities and expenditures.

In accordance with the accounting policy stated in Note 2, the Government records only a portion of its liabilities relating to retirement plans; actuarial estimates of its liabilities are, however, provided in Note 7. The Government's obligations relating to retirement plans are real liabilities, as any other debt, and should then be recorded as liabilities in the financial statements, rather than being disclosed only in a note as at present.

As a result of the Government's not recording all its retirement plan obligations, the expenditure for the year is understated. Among other things, it does not include the portion which corresponds mainly to the interest applicable to the unrecorded liabilities. The budgetary expenditure and deficit for the year ended March 31, 1987 are therefore understated by $1 340 million (March 31, 1986: $1 261 million). As for the retirement plan liabilities of $9 353 million (March 31, 1986: $7 998 million), they do not include an amount of $13 958 million (March 31, 1986: $12 618 million) to make up the Government's obligations with respect to these plans.

In my opinion, measures should be taken to record the full amount of the Government's retirement plan obligations in its books.

The comments which follow this report provide explanations and observations on the financial statements of the gouvernement du Québec and on the accompanying report.

Rhéal Chatelain, F.C.A.

Auditor General of Québec

Québec City, November 24, 1987

AUDITOR GENERAL'S COMMENTS
ON THE FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC
FOR THE YEAR ENDED MARCH 31, 1987

AUDITOR GENERAL'S COMMENTS ON THE FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC FOR THE YEAR ENDED MARCH 31, 1987

INTRODUCTION

Last year, it was agreed with the ministère des Finances that henceforth, Volume 1 of the Public Accounts would include my comments on the Government's financial statements, following my report on these statements. Consequently, as was the case in 1985-1986, the section of my Report to the National Assembly for the year ended March 31, 1987 dealing with the results of our audit does not contain comments on the financial statements of the gouvernement du Québec, nor does it provide an appendix with the Government's financial statements for the year then ended and my report thereon.

a. MANDATE

In compliance with section 38 of the Auditor General Act, I have examined the following financial statements of the gouvernement du Québec for the year ended March 31, 1987:

— Statement of revenue and expenditure;
— Statement of assets and liabilities;
— Statement of net debt;
— Statement of financial requirements and financing.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

The preceding section includes the Government's financial statements as well as my report on these statements. In particular, this report includes a list of the financial statements I have examined as well as the scope and nature of my examination.

The audit scope is followed by an opinion in which the word "fairly" has been deliberately omitted since the accounting policy applied to the retirement plans is not appropriate for a fair presentation of the Government's liabilities and expenditure.

Moreover, my report on the financial statements of the gouvernement du Québec for the year ended March 31, 1987 contains a reservation in regard to this accounting policy.

b. RETIREMENT PLAN ACCOUNT

I shall repeat some comments on retirement plan accounting which I previously expressed in the Public Accounts for the year ended March 31, 1986 and in my Annual Reports to the National Assembly for preceding years.

Under the accrual method of accounting, all retirement plan costs should be accounted for. The Government's annual share of the costs of these plans should be recorded as its employees and those of public agencies accrue benefits or vested rights based on the number of years of participation.

The Government records only part of its retirement plan obligations. However, in Note 7 to the financial statements, it provides actuarial estimates of its obligations. All the Government's obligations under its retirement plans are real liabilities, like its other debts, and they should therefore normally be included in the liabilities sections of the financial statements themselves, rather than simply in a note to the financial statements as is presently the case.

I. Government and Public Employees Retirement Plan (RREGOP)

The liabilities of $5 581.5 million relating to this plan do not include an amount of $2 114.8 million for other financial obligations of the Government towards this plan, which were estimated as at the dates mentioned below.

The liabilities shown in the Government's books for RREGOP do not include the Government's obligations in regard to participants of the civil servants' and teachers' retirement plans who have opted for RREGOP, nor obligations arising from pension credits granted to certain pensioners in the social affairs sector. The Commission administrative des régimes de retraite et d'assurances estimates these obligations total $1 139.3 million as at December 31, 1986. Neither does it include unrecorded interest as at March 31, 1987 amounting to $975.5 million, which represents the interest deficiency of the Government's contribution to this plan since its inception on July 1, 1973.

II. Other retirement plans

Obligations to participants of the retirement plans for civil servants, teachers, members of the Sûreté du Québec and other plans are assumed by the Consolidated Revenue Fund.

The Government's employer contribution charged to expenditure is as follows:

	Year ended	
	March 31, 1987	March 31, 1986
	($ million)	
Current service for the year	149.5	164.0
Past service or amortization of experience deficiencies	386.8	360.3
Interest on liabilities as at preceding March 31	310.1	267.1
	846.4	791.4

Between December 31, 1985 and December 31, 1986, liabilities increased by $1 760.8 million. However, the net increase in the liabilities recorded for the year ended March 31, 1987 was only $679.4 million ($846.4 million was charged to Government expenditure plus $324.4 million in contributions less $491.4 million in pensions and reimbursements). The employer contribution recorded for 1986-1987 is therefore clearly insufficient.

In particular, the accounting policy for retirement plans provides for the experience deficiencies of all plans being amortized over a period of 50 years beginning in fiscal 1979-1980 in proportion to the payroll of plan participants. This is not a realistic amortization method since the unrecorded liabilities for retirement plan obligations grow from year to year and the annual amortization covers only part of the interest on the entire actuarial liability.

Current service and past service costs must be recorded in such a way that real liabilities are shown in the financial statements and these costs are included in the Government's annual expenditure on a basis that reflects the real nature of these operations.

The Commission administrative des régimes de retraite et d'assurances has estimated the liabilities for these plans at $15 614.4 million as at December 31, 1986 (December 31, 1985: $13 853.6 million). The recorded liabilities for these retirement plans at March 31, 1987 are $3 771.2 million. The unrecorded liabilities are therefore $11 843.2 million.

According to Note 7 (1986: Note 5) and the accounting policy on retirement plans, the actuarial liability and the liabilities concerning the retirement plans recorded in the financial statements are broken down as follows:

Retirement plans ($ milion)	1987			1986		
	Actuarial liability	Recorded liabilities		Actuarial liability	Recorded liabilities	
	$	$	%	$	$	%
RREGOP	7 697	5 582	73	6 762	4 906	73
Other plans	15 614	3 771	24	13 854	3 092	22
TOTAL	23 311	9 353	40	20 616	7 998	39

The liabilities of $9 353 million (March 31, 1986: $7 998 million) for the retirement plans do not include an amount of $13 958 million (March 31, 1986: $12 618 million) which make up the Government's obligations towards its plans. As a result of the Government's not recording all its retirement plan obligations, the Government's expenditure for the year is understated. Among other things, it does not include the portion which corresponds mainly to the interest applicable to the unrecorded liabilities. Budgetary expenditure and deficit for the year ended March 31, 1987 are therefore understated by $1 340 million (March 31, 1986: $1 261 million).

Measures should be taken to record the full amount of the Government's retirement plan obligations in liabilities.

c. UNREALIZED LOSS ON FOREIGN EXCHANGE

Debts in foreign currencies were translated at March 31, 1986 into Canadian equivalents using exchange rates then in effect. The translation of these borrowings increased the long-term debt by $1 306.7 million, with a corresponding entry under net debt.

In my report on the financial statements for the year ended March 31, 1986, I mentioned that, in my opinion, this difference should have been recorded under assets as deferred expenses since it represents an unrealized foreign exchange loss.

Foreign exchange gains or losses relating to long-term liabilities denominated in foreign currencies with predetermined terms should be deferred and amortized over the remaining term of the corresponding monetary item.

This principle was not observed in the financial statements for the year ended March 31, 1986 since the unrealized foreign exchange loss was charged directly to the net debt rather than being recorded as deferred expenses. The effect of this procedure is to reduce, beginning in 1986, the annual expense for foreign exchange losses for the remaining term of debts in foreign currencies.

Debts in foreign currencies were translated as at March 31, 1987 into Canadian equivalents using prevailing exchange rates. The translation of these borrowings increased the long-term debt for 1986-1987 by $156.0 million.

As at March 31, 1987, the accumulated difference of the loss due to exchange rates is as follows:

Fiscal year	$ million
1986-1987	156,0
1985-1986	719,5
March 31, 1985 or before	587,2
Accumulated difference as at March 31, 1987	1 462,7

The annual amortization of the deferred loss should have been started as soon as material differences were noted, using the accounting policy adopted for this purpose on June 10, 1986.

Since the Government did not record as a deferred expense the $1 306.7 million unrealized foreign exchange loss as at March 31, 1986, the net debt was overstated as at March 31, 1987 by $1 084.6 million (March 31, 1986: $1 183.7 million) and deferred expenses were understated by the same amount. Therefore, budgetary expenditure and deficit for the year 1986-1987 were understated by $99.1 million (1985-1986 adjusted: $54 million).

Measures should be taken to adjust the asset item "Deferred expenses" with respect to the unrealized foreign exchange loss.

d. STOCK INVESTMENTS IN GOVERNMENT ENTERPRISES

The Government's share of the operating results of government-owned corporations is partially shown in the statement of revenue and expenditure (revenue from government-owned corporations and provision for loss on investments). The rest is reflected in the statement of net debt (net loss for reduction in stock investment accounts in 1987 and adjustments in 1986).

The portion of government-owned corporations' operating results charged directly to the net debt includes, for the year ended March 31, 1987, a net loss for certain extraordinary items and certain adjustments affecting corporations' prior years and amounting to $3.8 million and, for the year ended March 31, 1986, the results of which have been adjusted for comparison purposes, a net loss for certain extraordinary items of government-owned corporation operations, amounting to $167.4 million.

The net losses from interests in government-owned corporations should have been shown in the Government's statement of revenue and expenditure rather than being charged directly to the net debt.

The accounting policy mentions that the Government's share of the operating results of government-owned corporations is included in revenue. It does not state that gains or losses arising from extraordinary items or adjustments affecting prior years have to be included in the net debt.

The practice of applying certain items of the operating results of government-owned corporations against the net debt is not generally recognized as a fair presentation of financial information and should be discontinued.

As a result of this inappropriate presentation, the budgetary deficit for the year ended March 31, 1987 has been understated by $3.8 million (March 31, 1986: adjusted figures — $167.4 million).

To ensure a fair and appropriate presentation of the Government's operating results, measures should be taken to reflect its entire interest in the operating results of government-owned corporations in the statement of revenue and expenditure.

e. MISCELLANEOUS COMMENTS

i. Unrecorded contingent liability — Outstanding claims against the Government

Outstanding claims against the Government, which are contingencies, are not shown under contingent liabilities, included in summary form in Note 10 and Appendix 5. The accounting policies should be changed to show outstanding claims against the Government in summary form in the financial statements.

ii. Completeness of the Government's financial statements

I would like to repeat the comments and recommendations I made on this matter in my Report to the National Assembly for 1987, in chapter III of Part One, dealing with the disclosure of the Government's financial information.

Completeness is the feature of accounting information which ensures that the financial statements contain all the data necessary for a fair presentation of the financial position and results of all operations.

For many years, we have raised, in our comments on the Government's annual financial statements and in our Reports to the National Assembly, the issue of the completeness of the Government's financial statements. In our opinion, the financial statements as issued fail to provide complete information on all financial activities for which the Government is responsible. They do not provide a complete account of the nature and extent of the financial resources for which the Government is responsible, including those related to the activities of its agencies and enterprises.

As mentioned in that part of Note 2 dealing with the accounting entity, the Government's financial statements reflect all the financial operations of entities whose revenues are paid into the Consolidated Revenue Fund or the Health Services Fund. They also show the financial operations of entities which derive their operating funds from allowances drawn from the same two Funds. However, these financial statements do not take into account all the operations of a governmental and business nature carried out by Government agencies and enterprises, nor those of the various Funds (special, revolving and trust) administered by the Government and its agencies or enterprises. Nonetheless, the Government accounts for its stock investments in its enterprises at equity. This accounting treatment deals with part of the issue of the completeness of the Government's financial statements with respect to its enterprises.

Depending on the nature and purpose of the agencies, enterprises and Funds, the Government could contemplate various accounting treatments with the objective of providing complete financial information embracing these entities in its financial statements. Among the solutions to be considered, in addition to recording at equity, would be consolidated or combined financial statements. It might be possible to describe and provide a summary of the assets, liabilities and balances of the various Funds in a note or appendix to the financial statements.

For some years now, we have noted that some provinces have begun to disclose overall financial information on their operations in their annual financial statements. Their approach is an attempt to ensure that financial statements more fully reflect the assets held and the liabilities for which the Government is responsible.

REPORT ON EXCESS EXPENDITURE OVER APPROPRIATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1987

No excess Government expenditure carried to the accounts for the year ended March 31, 1987 over appropriations voted for that year has been noted. Such appropriations were sufficient to cover the recording of all debts entered into for goods and services acquired and transfers owed.

Pierre-André Paré, C.A.
Comptroller of Finance

Robert Normand
Deputy Minister of Finance

Québec, November 23, 1987

SECTION 1

BUDGETARY OPERATIONS

Budgetary transactions are those relating to Government revenue and expenditure, including capital expenditure. The overall result of those transactions has a direct impact on net debt.

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BUDGETARY TRANSACTIONS

Fiscal year ended March 31, 1987

(in thousands of dollars)

SUMMARY		
Revenue	+	25 646 247
Expenditure	−	28 465 454
BUDGETARY TRANSACTIONS DEFICIT	−	2 819 207

N.B. The minus (−) sign indicates a financial requirement and the plus (+) sign, a source of financing

SUMMARY OF REVENUE BY DEPARTMENT AND BY SOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Details page	Department	Income & property Taxes	Consumer Taxes	Duties & Permits
1	1-38	Affaires culturelles			182
2	1-39	Affaires municipales			1 366
3	1-40	Agriculture, Pêcheries et Alimentation			161
4	1-41	Approvisionnements et Services			
5	1-42	National Assembly			
6	1-43	Commerce extérieur et Développement technologique			
7	1-43	Communautés culturelles et Immigration			
8	1-44	Communications			1 410
9	1-45	Conseil exécutif			
10	1-46	Conseil du trésor			
11	1-47	Éducation			
12	1-48	Énergie et Ressources			91 242
13	1-50	Enseignement supérieur et Science			
14	1-51	Environnement			83
15	1-53	Finances	1 828 955		20 712
16	1-59	Industrie et Commerce			140
17	1-60	Justice			1 719
18	1-62	Loisir, Chasse et Pêche			18 021
19	1-63	Main-d'oeuvre et Sécurité du revenu			170
20	1-65	Office de planification et de développement du Québec			
21	1-65	Body under the authority of the Minister responsible for Administration			
22	1-66	Bodies under the authority of the Minister responsible for the Status of Women			2
23	1-66	Bodies under the authority of the Vice-President of the Conseil exécutif			
24	1-67	Persons designated by the National Assembly			
25	1-67	Relations internationales			
26	1-68	Revenu	9 653 796	5 838 425	117 530
27	1-70	Santé et Services sociaux			274
28	1-72	Solliciteur général			8 229
29	1-73	Tourisme			956
30	1-73	Transports			318 307
31	1-75	Travail			21 067
			11 482 751	**5 838 425**	**601 571**

Note: Figures for 1985-1986 have been adjusted to reflect changes in accounting policies (Note 11 to the financial statements) and reclassified to reflect the structure of the departments and agencies in 1986-1987.

Miscellaneous Revenue	Crown Corporation Transfers	Total Own-source Revenues	Government of Canada Transfers	Total Budgetary Revenue 1986-1987	Total Budgetary Revenue 1985-1986 (note)	
1 473		1 655	63	1 718	962	1
2 467		3 833	75 230	79 063	102 624	2
5 440	(450)	5 151	11 260	16 411	18 025	3
7 161		7 161	2 693	9 854	9 042	4
1 157		1 157		1 157	912	5
60		60		60	78	6
119		119	1 130	1 249	1 271	7
3 396		4 806	651	5 457	3 829	8
5 369		5 369	57 567	62 936	64 795	9
3 048		3 048		3 048	3 122	10
964		964	41 859	42 823	48 073	11
17 533		108 775	994	109 769	134 200	12
11 893		11 893	7 611	19 504	26 204	13
1 698		1 781	2 244	4 025	6 031	14
74 079	1 105 773	3 029 519	5 567 539	8 597 058	8 526 764	15
3 098		3 238		3 238	3 253	16
100 153		101 872	13 496	115 368	99 777	17
8 023		26 044		26 044	27 383	18
54 493		54 663	147 286	201 949	174 798	19
154		154		154	212	20
2 980		2 980		2 980	3 589	21
169		171		171	61	22
454		454		454	323	23
138		138		138	123	24
155		155	270	425	1 057	25
226 966		15 836 717		15 836 717	14 616 619	26
107 328		107 602	1 129	108 731	39 900	27
8 605		16 834		16 834	15 984	28
2 639		3 595		3 595	3 321	29
18 732		337 039	16 239	353 278	333 761	30
972		22 039		22 039	19 059	31
670 916	**1 105 323**	**19 698 986**	**5 947 261**	**25 646 247**	**24 285 152**	

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND CHANGES, BY DEPARTMENT

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Details page	Department	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes	Authorized Appropriations
			+	+	+,(−)	=
1	1-78	Affaires culturelles	192 858	860	6 638	200 356
2	1-82	Affaires municipales	746 098	5 452(3)	1 863	753 413
3	1-88	Agriculture, Pêcheries et Alimentation	507 097	25 644	1 427	534 168
4	1-96	Approvisionnements et Services	21 532	13 187(4)	16	34 735
5	1-100	National Assembly	60 039			60 039
6	1-104	Commerce extérieur et Développement technologique	23 604		601	24 205
7	1-106	Communautés culturelles et Immigration	28 885		494	29 379
8	1-108	Communications	226 107	6 473	2 461	235 041
9	1-112	Conseil exécutif	35 441		72	35 513
10	1-116	Conseil du trésor	19 739		(17)	19 722
11	1-118	Éducation	4 587 644	3 054	157 611	4 748 309
12	1-122	Énergie et Ressources	384 452	9 020	5 286	398 758
13	1-130	Enseignement supérieur et Science	2 492 840	9 031	64 644	2 566 515
14	1-136	Environnement	249 326	4 535	1 065	254 926
15	1-140	Finances	3 501 833	20 280	(558 220)	2 963 893
16	1-146	Industrie et Commerce	310 918		49 694	360 612
17	1-148	Justice	363 698	2 561	2 959	369 218
18	1-154	Loisir, Chasse et Pêche	195 056	645	14 423	210 124
19	1-158	Main-d'oeuvre et Sécurité du revenu	3 049 025		(15 182)	3 033 843
20	1-164	Office de planification et de développement du Québec	45 868	10 000	(8 959)	46 909
21	1-166	Body under the authority to the Minister responsible for Administration	945 058		355	945 413
22	1-168	Bodies under the authority of the Minister responsible for the Status of Women	85 130			85 130
23	1-170	Bodies under the authority of the Vice-President of the Conseil exécutif	182 881	5 000	(47)	187 834
24	1-172	Persons designated by the National Assembly	24 690(2)			24 690
25	1-174	Régie de l'assurance-maladie du Québec	1 685 844(1)	56 700		1 742 544
26	1-176	Relations internationales	48 872	6 689	4 117	59 678
27	1-178	Revenu	258 408	9 400	122	267 930
28	1-182	Santé et Services sociaux	6 280 849(1)	4 411	259 722	6 544 982
29	1-190	Solliciteur général	479 072	2 006	5 245	486 323
30	1-194	Tourisme	73 917	1 000	310	75 227
31	1-196	Transports	1 630 226	10 000	2 713	1 642 939
32	1-202	Travail	56 756		587	57 343
33		Allowance for bad debts		79 000		79 000
34		Allowance for loss on stock investments				
			28 793 763	284 948		29 078 711
		Appropriations voted	21 481 803(a)	98 668(b)		21 580 471
		Statutory appropriations	7 311 960(1)(2)	186 280(3)(4)		7 498 240
			28 793 763	**284 948**		**29 078 711**

(a) Initial appropriations authorized under:	Appropriation Act No. 1, 1986-1987, March 18, 1986, S.Q., 1985, c. 1.	$367 784 875
	Appropriation Act No. 2, 1986-1987, March 27, 1986, S.Q., 1985, c. 6.	5 538 702 775
	Appropriation Act No. 3, 1986-1987, May 27, 1985, S.Q., 1985, c. 9.	15 575 315 050
		$21 481 802 700

(b) Supplementary appropriations authorized under:	Appropriation Act No. 4, 1986-1987 June 18, 1986, S.Q., 1986, c. 14.	$28 211 000
	Appropriation Act No. 5, 1986-1987, December 18, 1986, S.Q., 1986, c. 94.	70 457 100
		$98 668 100

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations		Investments, Loans & Advances	1986-1987	1985-1986
Suspension of Right to Commit (−)	Other (−)	Statutory +	Voted +	(−)	=	
217	5 232			15	194 892	205 250
113	20 969[3]	255		18	732 568	714 861
45	33 408	5 444		204	505 955	517 667
350	3 677			11	30 697	31 721
	3 825			7	56 207	63 082
	756			106	23 343	25 628
101	718			22	28 538	28 679
1 890	7 308			15	225 828	228 814
402	1 287			46	33 778	47 236
14	2 520			6	17 182	15 966
214	36 996			11	4 711 088	4 581 358
14	40 966	535		53	358 260	360 358
78	57 990	19 759		9 748	2 518 458	2 389 742
338	1 514			25	253 049	190 018
28	135 625	16 884		29	2 845 095	2 761 844
14	10 344	369		36 257	314 366	326 198
3 051	6 658	4 135		84	363 560	353 409
584	7 290	10		37	202 223	225 316
4 121	122 593	1 807		40	2 908 896	2 873 033
22	7 788			7	39 092	46 773
	28 656	3 833		2	920 588	835 585
	2 646			3	82 481	73 407
14	8 130	188		1	179 877	175 737
	1 018			57	23 615	62 357
	25 358	28 386			1 745 572	1 608 331
14	428	230		762	58 704	59 739
252	8 083	100		213	259 482	247 778
566	93 019	67 682		23	6 519 056	6 142 230
6	668	141		244	485 546	475 093
338	2 007			3 638	69 244	75 866
635	45 298			724	1 596 282	1 660 809
105	2 482	10		2	54 764	65 461
		29 341			108 341	88 898
		(1 173)			(1 173)	70 808
13 526	725 257	177 936		52 410	28 465 454	27 629 052
13 526	589 901			52 084	20 924 960	20 382 307
	135 356	177 936		326	7 540 494	7 246 745
13 526	**725 257**	**177 936**		**52 410**	**28 465 454**	**27 629 052**

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[1] Includes projected contributions of $1 711 000 000 from the Health Services Fund to initial appropriations and $1 828 954 450 in actual contributions for which expenditures are shared equally between the Short-term and Psychiatric Hospital Centre Services program of the ministère de la Santé et des Services sociaux and the Health Insurance Plan program of the Régie de l'assurance-maladie du Québec.

[2] Includes $10 977 200 in statutory appropriations under the Election Act (R.S.Q., c. E-3.2) for the Electoral Administration System program, while $10 560 200 in spending was projected in the estimates tabled before the National Assembly.

[3] The Act respecting the ville de Schefferville, S.Q., 1986, c. 51. Authorized appropriations of $5 452 000, August 27, 1986, by Order-in-Council 1297-86; the unused balance of $4 412 802 may be deferred to 1987-88.

[4] Act respecting the ministère des Approvisionnements et Services and amending various legislative provisions, S.Q., 1986, c. 52. Authorized appropriations of $311 000, August 6, 1986, by Order-in-Council 1196-86, $1 348 200, September 17, 1986, by Order-in-Council 1414-86, and $5 000 000, March 25, 1987 by Order-in-Council 415-87.

[5] Figures for 1985-1986 have been adjusted to reflect changes in accounting policies (Note 11 to the financial statements) and reclassified to reflect the structure of the departments and agencies in 1986-1987.

TRANSFER PAYMENTS
Summary Statements of Expenditure
Fiscal year ended March 31, 1987

(in thousands of dollars)

	PAYMENTS						
				DEBT SERVICE			
BENEFICIARIES	Individual	Operating	Capital	Principal	Interest	1986-1987	1985-1986[3]
Corporations		443 827	160 445			604 272	659 706
Health and social services establishments		6 133 835	401	21 299	150 211	6 305 746	5 975 188
School boards and educational institutions		7 047 387	20 924	139 966	413 151	7 621 428	7 272 336
Municipalities		765 885	115 563	70 397	259 043	1 210 888	1 113 074
Non-profit organizations		472 984	36 114	723	274	510 095	474 596
Individuals	4 806 395					4 806 395	4 698 562
Government enterprises and agencies		346 966	3 984	12 947	21 834	385 731[1]	385 405
	4 806 395	**15 210 884**	**337 431**	**245 332**	**844 513**	**21 444 555**[2]	**20 578 867**
Distribution by Department and Agency							
Affaires culturelles	4 518	91 794	17 398	2 060	3 890	119 660	128 574
Affaires municipales	106 604	487 937	60 373	4 820	3 837	663 571	644 244
Agriculture, Pêcheries et Alimentation	11 791	276 764	41 340			329 895	343 967
Approvisionnements et Services	1 230	15 831				17 061	19 138
National Assembly							80
Commerce extérieur et Développement technologique	186	4 509				4 695	8 801
Communautés culturelles et Immigration	44	2 719	195			2 958	3 798
Communications	8	65 781	100	275	691	66 855	68 897
Conseil exécutif	262	3 280				3 542	10 051
Conseil du trésor							
Éducation	131	4 251 464	18 813	122 815	236 286	4 629 509	4 480 366
Énergie et Ressources	36	37 196	57 535			94 767	118 455
Enseignement supérieur et Science	319 693	1 965 794	656	17 151	176 865	2 480 159	2 349 640
Environnement	4	5 433	189	32 136	154 558	192 320	117 448
Finances	5	5 280				5 285	24 597
Industrie et Commerce		204 744	60 442			265 186	275 141
Justice	55 559	26 760				82 319	81 422
Loisir, Chasse et Pêche	1 661	51 565	17 581	50	50	70 907	78 245
Main-d'oeuvre et Sécurité du revenu	2 526 029	170 602	4 061			2 700 692	2 673 236
Office de planification et de développement du Québec		5 448	24 294			29 742	36 800
Body under the authority of the Minister responsible for Administration		568 154				568 154	507 605
Bodies under the authority of the Minister responsible for the Status of Women	37 039	33 348	5 224			75 611	66 911
Bodies under the authority of the Vice-President of the Conseil exécutif		100				100	100
Persons designated by the National Assmbly		1 212				1 212	1 124
Régie de l'assurance-maladie du Québec	1 696 610	45 357	1 273	311	2 021	1 745 572	1 608 331
Relations internationales	2 050	10 961				13 011	15 427
Revenu	27 195	2				27 197	22 643
Santé et Services sociaux	15 729	6 259 818	2 122	21 299	150 211	6 449 179	6 076 284
Solliciteur général		3 385				3 385	4 020
Tourisme		18 613	1 356		8 581	28 550	31 804
Transports	11	592 739	24 479	44 415	107 523	769 167	760 985
Travail		4 294				4 294	10 733
	4 806 395	**15 210 884**	**337 431**	**245 332**	**844 513**	**21 444 555**	**20 578 867**

TOTAL: payments for capital expenditures and the repayment of principal on borrowings made for capital spending. 582 763

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[1] Includes an amount of $4 078 000 paid for the Cadastral Reform Fund (Special Fund).

[2] For details of appropriations and expenditure by department and agency, see page 1-37.

[3] Figures for 1985-1986 have been adjusted to reflect changes in accounting policies (Note 11 to the financial statements) and reclassified to reflect the structure of the departments and agencies in 1986-1987.

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Program Details page	Initial Appropria-tions	Supplemen-tary Appropria-tions	Transfers & Jurisdiction tions Changes	Authorized Appropria-
		+	+	+,(−)	=
ECONOMIC AREA					
Domain: Natural Resources and Primary Industries					
Sector: Agriculture					
Planning, research and teaching	1-88	43 946			43 946
Farm financing	1-88	82 775	7 000		89 775
Statutory		22 316	1 000		23 316
Farm production assistance	1-90	94 813			94 813
Statutory		6 464			6 464
Farm insurance	1-90	115 158	17 644	149	132 951
Agricultural and food products marketing	1-90	47 333		30	47 363
Statutory		60			60
Régie des marchés agricoles du Québec	1-92	2 047		62	2 109
Farm land management	1-92	33 307		1 177	34 484
Statutory		350			350
Internal management and support	1-92	26 683		9	26 692
Statutory					
Régie des grains	1-92	1 473			1 473
Sector total		476 725	25 644	1 427	503 796
Sector: Forestry					
Forest inventory	1-122	10 221		102	10 323
Forest improvement	1-122	145 519			145 519
Forest protection	1-122	23 222	2 320	1 055	26 597
Forest use	1-122	27 327		150	27 477
Internal management and support	1-124	34 951		1 491	36 442
Statutory					
Forestry financing	1-124	2 461			2 461
Statutory		1 433			1 433
Forest industry development	1-124	25 729		183	25 912
Sector total		270 863	2 320	2 981	276 164
Sector: Mining					
Geological surveying and mineral exploration	1-126	20 158			20 158
Minerals production and mine management	1-126	35 481	6 700	1 900	44 081
Statutory		13 600			13 600
Mineral research, analyses and assays	1-126	7 381		60	7 441
Sector total		76 620	6 700	1 960	85 280

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* Figures for 1985-1986 have been adjusted to reflect changes in accounting policies (Note 11 to the financial statements) and reclassified to reflect the structure of the departments and agencies in 1986-1987.

[1] The reduction is attributable to the privatization of the Société du parc des expositions agro-alimentaires and to non-recurring transfer payments of a three-year plan to the development of grain production and the improvement of fodder quality.

[2] Including a loss of $4.1 million on the sale of Raffinerie de sucre du Québec stock.

[3] Stepped-up reforestation activity led to higher expenditures.

[4] The change is attributable mainly to a reduction in the amount allocated to the elimination of spruce budworm.

[5] Subsidy payments under the pulp and paper modernization program was terminated in 1986-1987.

[6] There was a substantial decline in the amount paid for development projects carried out by the mining industry under the private investment acceleration program.

CHANGE				Investments, Loans & Advances	EXPENDITURE	
Unexpended appropriations		Overexpended appropriations			1986-1987	1985-1986
Suspensions of Right to Commit	Other	Statutory	Voted			
(−)	(−)	+	+	(−)	=	
	1 683			3	42 260	41 123
	15 951			3	73 821	79 034
	1 708	1 300			22 908	19 671
	5 328			3	89 482[1]	120 898
	139				6 325	7 408
	4				132 947	117 733
	3 159			2	44 202	43 604
	4	4 144			4 200[2]	59
	52				2 057	1 687
	377			12	34 095	31 838
	350					
45	850			34	25 763	25 258
						227
	342				1 131	1 245
45	29 947	5 444		57	479 191	489 785
	224			2	10 097	8 382
	13 970			5	131 544[3]	104 613
	2 010			2	24 585[4]	34 490
	690			2	26 785	30 026
14	406			29	35 993	34 912
						28
	31				2 430	1 939
	742	535			1 226	1 765
	116			1	25 795[5]	34 995
14	18 189	535		41	258 455	251 150
	1 214			3	18 941	17 319
	2 662			1	41 418[6]	51 027
	13 238				362	1 959
	37			3	7 401	7 398
	17 151			7	68 122	77 703

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes	Authorized Appropriations
		+	+	+,(−)	=
ECONOMIC AREA (cont'd)					
Domain: Natural Resources and Primary Industries (cont'd)					
Sector: Water					
Financial assistance for sewage and waterworks system construction	1-84	49 718			49 718
Planning, research and prevention	1-136	7 167		50	7 217
Water management	1-136	209 221	4 000	640	213 861
Land and air management	1-136	13 767	535	362	14 664
Internal management and support	1-136	17 627		(17)	17 610
Advisory bodies	1-138	1 544		30	1 574
Sector total		299 044	4 535	1 065	304 644
Sector: Energy					
Régie de l'électricité et du gaz	1-126	1 566			1 566
Studies, research and initiatives concerning energy	1-128	15 015			15 015
Sector total		16 581			16 581
Sector: Maritime fisheries					
Development of maritime fisheries	1-94	30 372			30 372
Sector total		30 372			30 372
Sector: Wildlife					
Wildlife management	1-156	41 736		840	42 576
Sector total		41 736		840	42 576
Total for the domain		1 211 941	39 199	8 273	1 259 413
Domain: Secondary Industries					
Sector: Secondary Industries					
Development of external economic and trade relations	1-104	23 604		601	24 205
Science and technology	1-132	55 558			55 558
Technical and professional support for the development and growth of the manufacturing, commercial and cooperative sectors	1-146	33 557		54	33 611
Statutory					
Financial support for the development and growth of the manufacturing, commercial and cooperative sectors	1-146	186 861		18 640	205 501
Statutory					
Support for Crown corporations and agencies	1-146	72 700		31 000	103 700
Statutory		17 800			17 800
Sector total		390 080		50 295	440 375
Total for the domain		390 080		50 295	440 375

(7) The change results essentially from an increase in subsidies for debt service for the water treatment program.

(8) A major reduction in financial assistance for the creation of an advanced helicopter industry accounts for the bulk of the reduction in expenditure.

(9) Includes $31 million paid to Sidbec to cover the cost of its debt service (principal and interest) to be repaid during fiscal 1987-1988.

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations				
Suspension of Right to Commit	Other	Statutory	Voted	Investments, Loans & Advances	1986-1987	1985-1986
(−)	(−)	+	+	(−)	=	
	3 116				46 602	48 676
	71			1	7 145	7 887
	20			8	213 833(7)	149 536
	686			2	13 976	14 386
338	710			14	16 548	16 784
	27				1 547	1 425
338	4 630			25	299 651	238 694
	247				1 319	1 473
	5 067			3	9 945	9 952
	5 314			3	11 264	11 425
	3 461			147	26 764	27 882
	3 461			147	26 764	27 882
	381			20	42 175	44 198
	381			20	42 175	44 198
397	79 073	5 979		300	1 185 622	1 140 837
	756			106	23 343	25 628
22	21 955				33 581	32 982
14	1 096			12	32 489	33 318
						7
	8 339			36 245	160 917(8)	201 085
		369			369	1 385
	909				102 791(8)	72 903
					17 800	17 500
36	33 055	369		36 363	371 290	384 808
36	33 055	369		36 363	371 290	384 808

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes	Authorized Appropriations
		+	+	+,(−)	=
ECONOMIC AREA (cont'd)					
Domain: Services					
Sector: Tourism					
Tourist industry promotion and development	1-194	73 917	1 000	310	75 227
Statutory					
Sector total		73 917	1 000	310	75 227
Sector: Financial markets					
Inspector General of Financial Institutions	1-144	16 836		209	17 045
Control, supervision and development of the securities trade	1-144	4 842		99	4 941
Statutory		139			139
Sector total		21 817		308	22 125
Sector: Communications					
Communications policy and development	1-110	11 508		140	11 648
Régie des services publics	1-110	2 151			2 151
Commission d'accès à l'information	1-110	2 114			2 114
Sector total		15 773		140	15 913
Total for the domain		111 507	1 000	758	113 265
Domain: Human Resources					
Sector: Immigration					
Cultural communities and immigration	1-106	28 187		477	28 664
Conseil des Communautés culturelles et de l'Immigration	1-106	698		17	715
Sector total		28 885		494	29 379
Sector: Labour relations and conditions					
Labour relations and standards	1-202	9 888		43	9 931
Statutory		150			150
Financial assistance to the Institut de recherche et d'information sur la rémunération	1-202	1 565			1 565
Conseil des services essentiels	1-202				
Statutory		2 643			2 643
Administration and internal management	1-204	9 775			9 775
Statutory					
Financial assistance to the Commission de la santé et de la sécurité du travail					
Sector total		24 021		43	24 064

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations		Investments, Loans & Advances	1986-1987	1985-1986
Suspension of Right to Commit	Other	Statutory	Voted			
(−)	(−)	+	+	(−)	=	
338	2 007			3 638	69 244	4 514
						71 352
338	2 007			3 638	69 244	75 866
14	59			2	16 970	16 983
	2				4 939	4 481
	38				101	100
14	99			2	22 010	21 564
	575			4	11 069	10 195
	234				1 917	2 090
	306			1	1 807	1 789
	1 115			5	14 793	14 074
352	3 221			3 645	106 047	111 504
93	697			21	27 853	28 252
8	21			1	685	427
101	718			22	28 538	28 679
	1 109			1	8 821	8 372
	117				33	57
	80				1 485	785
						131
	207				2 436	1 466
105	539				9 131	10 006
		10			10	1 770
						5 418
105	2 052	10		1	21 916	28 005

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes	Authorized Appropriations
		+	+	+,(−)	=
ECONOMIC AREA (cont'd)					
Domain: Human Resources (cont'd)					
Sector: Manpower and employment					
Vocational training	1-162	139 585		2 070	141 655
Job protection and development	1-162	124 821		(77 337)	47 484
Statutory				750	750
Financial assistance for Office de la construction du Québec placement activities	1-204	2 800			2 800
Sector total		267 206		(74 517)	192 689
Total for the domain		320 112		(73 980)	246 132
Domain: Transportation					
Sector: Land transportation					
Land transportation systems	1-196	406 868		50	406 918
Statutory		400			400
Commission des transports du Québec	1-196	9 726		(5)	9 721
Road construction	1-196	333 134		51	333 185
Road maintenance	1-198	439 893		2 500	442 393
Internal management and support	1-198	46 855	10 000	7	56 862
Statutory					
Sector total		1 236 876	10 000	2 603	1 249 479
Sector: Maritime and air transportation					
Maritime and air transportation	1-200	63 601		110	63 711
Statutory					
Sector total		63 601		110	63 711
Total for the domain		1 300 477	10 000	2 713	1 313 190
TOTAL FOR THE AREA		**3 334 117**	**50 199**	**(11 941)**	**3 372 375**

(10) The change is attribuable mainly to the continued transfer of "school board" adult training to vocational training boards in accordance with the application of the "Énoncé d'orientation et plan d'action en éducation des adultes."

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations		Investments, Loans & Advances	1986-1987	1985-1986
Suspension of Right to Commit	Other	Statutory	Voted			
(−)	(−)	+	+	(−)	=	
2 361					139 294(1)	100 196
499	15 347				31 636	32 795
	550				200	63
					2 800	4 355
2 860	15 897				173 932	137 409
3 066	18 667	10		23	224 386	194 093
	15 152			4	391 762	391 130
	92				308	414
14	281			4	9 422	9 624
	4 190			136	326 859	376 062
50	13 693			47	428 603	451 534
14	3 979			22	52 847	62 383
						15
78	37 387			213	1 211 801	1 291 162
138	5 003			1	58 569	61 573
						21
138	5 003			1	58 569	61 594
216	42 390			214	1 270 370	1 352 756
4 067	176 408	6 368		40 545	3 157 715	3 183 [illegible]

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1987

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	Program Details page	Initial Appropria-tions	Supplemen-tary Appropria-tions	Transfers & Jurisdiction Changes	Authorized Appropria-tions
		+	+	+,(−)	=
EDUCATIONAL AND CULTURAL AREA					
Domain: Education					
Sector: Instruction					
Private schools	1-120	185 715	1 500	6 387	193 602
Statutory		27 862			27 862
Public elementary and secondary education	1-120	4 028 745		150 199	4 178 944
Statutory		240 513			240 513
Popular educational activities	1-120	12 289			12 289
College education	1-132	884 748	1 271	34 735	920 754
Statutory		50 601			50 601
University education	1-132	1 146 051		30 129	1 176 180
Statutory		1 281			1 281
Fund for training researchers and assistance for research	1-134	31 568			31 568
Teachers Pension Plan	1-166				
Statutory		554 886			554 886
Sector total		7 164 259	2 771	221 450	7 388 480
Sector: Administrative and services					
Radio-Québec	1-110	57 667	940		58 607
Administration	1-118	90 421	1 554	859	92 834
Conseil supérieur de l'éducation	1-118	2 099		166	2 265
Administration	1-130	36 508	1 560	(220)	37 848
Statutory					
Consultation	1-130	3 467			3 467
Financial assistance to students	1-130	280 105	6 200		286 305
Statutory					
School transportation	1-198	308 860			308 860
Sector total		779 127	10 254	805	790 186
Total for the domain		7 943 386	13 025	222 255	8 178 666
Domain: Culture					
Sector: The arts, literature and cultural heritage					
Policy, internal management and support	1-78	19 756			19 756
Statutory					
Cultural development	1-78	54 312		5 977	60 289
National institutions	1-78	23 637		659	24 296
Support and promotion of the arts, literature museums and cultural industries	1-80	35 264	860		36 124
Advisory bodies and Crown corporations	1-80	33 710			33 710
Statutory		5 796			5 796
Charter of the French Language	1-80	20 383		2	20 385
Sector total		192 858	860	6 638	200 356
Total for the domain		192 858	860	6 638	200 356

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations				
Suspension of Right to Commit (−)	Other (−)	Statutory +	Voted +	Investments, Loans & Advances (−)	1986-1987 =	1985-1986
	873				192 729	182 902
	476				27 386	20 800
	1				4 178 943	4 056 877
	34 670				205 843	206 343
	156				12 133	11 671
	1				920 753	847 077
	3 929	19 234			65 906	59 762
	1 665				1 174 515	1 109 517
		525			1 806	1 848
					31 568	31 909
	5 067	3 659			553 478	499 880
	46 838	23 418			7 365 060	7 028 586
					58 607	60 984
214	722			10	91 888	100 727
	98			1	2 166	2 038
56	2 350			10	35 432	34 679
						2
	239				3 228	3 697
	27 486			9 738	249 081	265 064
						650
	768				308 092	296 333
270	31 663			9 759	748 494	764 174
270	78 501	23 418		9 759	8 113 554	7 792 760
14	158			3	19 581	18 753
						3
	2 005			1	58 283	67 159
	340			4	23 952	22 226
203	225			1	35 695	34 205
	1 798				31 912	25 589
	18				5 778	15 946
	688			6	19 691	21 389
217	5 232			15	194 892	205 250
217	5 232			15	194 892	205 250

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

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	Program Details page	Initial Appropria-tions	Supplemen-tary Appropria-tions	Transfers & Jurisdiction Changes	Authorized Appropria-tions
		+	+	+,(−)	=
EDUCATIONAL AND CULTURAL AREA (cont'd)					
Domain: Recreation					
Sector: recreation					
Support to municipalities and recreational organizations	1-154	22 078		4 005	26 083
Promotion of socio-cultural activities	1-154	11 624			11 624
Outdoor facilities, parks and reserves	1-154	62 450		1 000	63 450
Statutory					
Promotion of physical activity and sports	1-154	13 682		295	13 977
Internal management and support	1-156	40 750	645	8 283	49 678
Statutory					
Régie de la sécurité dans les sports	1-156	2 736			2 736
Régie des installations olympiques	1-98	4 901			4 901
Sector total		158 221	645	13 583	172 449
Total for the domain		158 221	645	13 583	172 449
AREA TOTAL		**8 294 465**	**14 530**	**242 476**	**8 551 471**

(11) The reduction is attributable to the slower pace of development of the Parc national de l'Archipel de Montréal, and to the transfer of activities to the Société des établissements de plein air du Québec as of June 8, 1985.

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations				
Suspension of Right to Commit (–)	Other (–)	Statutory +	Voted +	Investments, Loans & Advances (–)	1986-1987 =	1985-1986
	1 433				24 650	32 115
	111				11 513	11 302
295	1 865			3	61 287 (**)	76 659
		1			1	
	78				13 899	14 340
14	3 184			7	46 473	44 327
		9			9	7
275	238			7	2 216	2 368
	220				4 681	2 614
584	7 129	10		17	164 729	183 732
584	7 129	10		17	164 729	183 732
1 071	**90 862**	**23 428**		**9 791**	**8 473 175**	**8 181 742**

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1987

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	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes	Authorized Appropriations
		+	+	+,(−)	=
SOCIAL AREA					
Domain: Income Security					
Sector: Income security plans					
Compensation to victims of crimes	1-152				
Statutory		14 500	2 083		16 583
Family allowances	1-158				
Statutory		208 527			208 527
Maternity allowances	1-160	10 242			10 242
Social Aid benefits	1-160	2 186 810		53 000	2 239 810
Statutory					
Health care assistance	1-160	149 075			149 075
Income security for Cree hunters and trappers	1-160	13 266			13 266
Work income supplement	1-178	26 000	1 300		27 300
Refunds for certain self-employed persons of part of their Québec Pension Plan contributions	1-178				
Statutory		200			200
Sector total		2 608 620	3 383	53 000	2 665 003
Sector: Administration and services					
Administration and management	1-158	170 875		4 982	175 857
Delegated administration of income security programs	1-158	39 282		1 353	40 635
Administration and management of the Commission des affaires sociales	1-158	6 542			6 542
Sector total		216 699		6 335	223 034
Total for the domain		2 825 319	3 383	59 335	2 888 037
Domain: Health and Social Adaptation					
Sector: Prevention and improvement					
Services of Local Community Service Centres	1-182	369 293		19 103	388 396
Statutory		12 217			12 217
Support for volunteer agencies	1-182	25 702		450	26 152
Sector total		407 212		19 553	426 765
Sector: Health recovery					
Health insurance plan	1-174				
Statutory		1 685 844	56 700		1 742 544
Short-term and psychiatric hospital centre services	1-182	2 675 466		164 195	2 839 661
Statutory		1 130 770			1 130 770
Sector total		5 492 080	56 700	164 195	5 712 975
Sector: Social rehabilitation					
Social Services Centres	1-184	259 003		10 256	269 259
Statutory		12 480			12 480
Services of lodging and extended care hospital centres	1-184	901 565		31 196	932 761
Statutory		68 117			68 117
Rehabilitation centre services	1-184	560 944		20 506	581 450
Statutory		21 748			21 748
Office des personnes handicappées du Québec	1-188	37 988	4 411		42 399
Sector total		1 861 845	4 411	61 958	1 928 214

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations		Investments, Loans & Advances	1986-1987	1985-1986
Suspension of Right to Commit	Other	Statutory	Voted			
(−)	(−)	+	+	(−)	=	
		237			16 820	15 156
	95	1 807			210 239	201 908
	1 529				8 713	9 284
	83 982				2 155 828	2 176 751
						578
	9 854				139 221	136 628
	1 129				12 137	12 037
	356				26 944	22 319
		51			251	318
	96 945	2 095			2 570 153	2 574 979
1 261	9 823			40	164 733	161 897
	35				40 600	35 281
	249				6 293	5 615
1 261	10 107			40	211 626	202 793
1 261	107 052	2 095		40	2 781 779	2 777 772
	145				388 251	367 839
		6 641			18 858	14 951
					26 152	24 427
	145	6 641			433 261	407 217
	25 358	28 386			1 745 572	1 608 331
300	63 756				2 775 605	2 706 364
	14 295	58 977			1 175 452	1 043 922
300	103 409	87 363			5 696 629	5 358 617
	71				269 188	238 224
	2 274				10 206	10 244
	239				932 522	871 504
	479	320			67 958	61 819
	9 819				571 631	556 693
	555				21 193	21 585
	948			11	41 440	37 684
	14 385	320		11	1 914 138	1 797 753

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	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes	Authorized Appropriations
		+	+	+,(−)	=
SOCIAL AREA (cont'd)					
Domain: Health and Social Adaptation					
Sector: Administration and services					
Office des services de garde à l'enfance	1-168	81 786			81 786
Research coordination	1-186	25 315		729	26 044
Regional and national coordination	1-186	117 250		11 860	129 110
Statutory		1 955			1 955
Administration and management	1-188	59 677		1 427	61 104
Statutory		1 359			1 359
Sector total		287 342		14 016	301 358
Total for the domain		8 048 479	61 111	259 722	8 369 312
Domain: Housing					
Sector: Housing					
Société d'habitation du Québec	1-86	307 123		256	307 379
Statutory		1 250			1 250
Landlord-tenant conciliation	1-86	12 269			12 269
Sector total		320 642		256	320 898
Total for the domain		320 642		256	320 898
AREA TOTAL		**11 194 440**	**64 494**	**319 313**	**11 578 247**

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations				
Suspension of Right to Commit (−)	Other (−)	Statutory +	Voted +	Investments, Loans & Advances (−)	1986-1987 =	1985-1986
	2 460			2	79 324	70 166
					26 044	23 982
	52				129 058	102 283
		420			2 375	2 015
266	386			12	60 440	58 229
		1 324			2 683	465
266	2 898	1 744		14	299 924	257 140
566	120 837	96 068		25	8 343 952	7 820 727
	10 624			12	296 743	310 509
	12				1 238	1 333
	419			1	11 849	11 510
	11 055			13	309 830	323 352
	11 055			13	309 830	323 352
1 827	**238 944**	**98 163**		**78**	**11 435 561**	**10 921 851**

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	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes	Authorized Appropriations
		+	+	+,(−)	=
GOVERNMENTAL AND ADMINISTRATIVE AREA					
Domain: Political Institutions					
Sector: National Assembly					
General secretariat	1-100	179		5	184
Statutory		32 045		11	32 056
Legislative services	1-100	1 644			1 644
Statutory		4 655		10	4 665
Information	1-100	1 394		15	1 409
Statutory		4 707			4 707
Internal management and support	1-102	6 140			6 140
Statutory		8 604		18	8 622
Office of the National Assembly	1-102	402		(20)	382
Statutory		269		(39)	230
The Public Protector	1-172	2 680			2 680
Statutory		50			50
The Auditor General	1-172	10 983			10 983
Statutory					
Electoral system administration	1-172				
Statutory		10 977			10 977
Sector total		84 729			84 729
Sector: The Executive					
Lieutenant-Governor's office	1-112	429		11	440
Support services for the Prime Minister and Conseil exécutif	1-112	23 911		(88)	23 823
Statutory		1 080			1 080
Promotion of women's rights	1-114	2 502			2 502
Citizen relations					
Electoral reform					
Employment and concerted action					
Sector total		27 922		(77)	27 845
Sector: The Judiciary					
Formulation of decisions	1-148	9 310		72	9 382
Statutory		19 142			19 142
Administrative support for judicial activity	1-148	69 693		1 740	71 433
Statutory					
Protection of human rights and freedoms	1-148	8 192		75	8 267
Assistance to persons brought before the courts	1-148	64 491			64 491
Administration	1-150	114 416			114 416
Statutory		235			235
Inquiries into deaths and fires	1-190	4 112			4 112
Sector total		289 591		1 887	291 478

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(12) The change stems from a reduction in improvement work on the Parliament buildings.

(13) A provincial election was held on December 2, 1985, the costs of which include those of the census carried out for that purpose.

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations				
Suspension of Right to Commit	Other	Statutory	Voted	Investments, Loans & Advances	1986-1987	1985-1986
(−)	(−)	+	+	(−)	=	
	9				175	168
	1 265			7	30 784	33 149
	835				809	707
	117				4 548	4 545
	223				1 186	1 383
	385				4 322	4 289
	443				5 697	5 413
	29				8 593[12]	13 262
	289				93	166
	230					
	129				2 551	2 253
					50	60
	48			3	10 932	8 573
						495
	841			54	10 082[13]	50 976
	4 843			64	79 822	125 439
	5				435	394
402	572			1	22 848	35 536
	2				1 078	1 031
	362			1	2 139	1 977
						518
						237
						506
402	941			2	26 500	40 199
					9 382	8 760
		3 725		9	22 858	21 437
776	3			31	70 623	70 135
		3			3	
1	3			6	8 257	8 428
	1 400				63 091	62 496
2 274	4 493			16	107 633	102 626
	143				92	250
	113			5	3 994	2 832
3 051	6 155	3 728		67	285 933	276 964

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes	Authorized Appropriations
		+	+	+,(−)	=
GOVERNMENTAL AND ADMINISTRATIVE AREA (cont'd)					
Domain: Political Institutions (cont'd)					
Sector: Municipal management					
Municipal lands development	1-82	50 657		2 223	52 880
Administrative and financial assistance and supervision	1-82	20 800		581	21 381
Statutory			5 452	(750)	4 702
Real estate assessment	1-82	265 318			265 318
Statutory					
General administration	1-84	11 978		(447)	11 531
Relations with municipalities	1-84	15 505			15 505
Sector total		364 258	5 452	1 607	371 317
Total for the domain		766 500	5 452	3 417	775 369
Domain: Central Administration					
Sector: Personnel management					
Commission administrative des régimes de retraite et d'assurances	1-166	38 538		355	38 893
Statutory		351 634			351 634
Commission de la fonction publique	1-170	2 108			2 108
Office des ressources humaines	1-170	20 763		(47)	20 716
Government employer contributions	1-170	156 086	5 000		161 086
Statutory		3 924			3 924
Sector total		573 053	5 000	308	578 361
Sector: Financial management					
Budget management and administrative policy	1-116	19 739		(17)	19 722
Economic and fiscal policy studies	1-140	3 027			3 027
Treasury and public debt management	1-140	5 802		6 250	12 052
Statutory		2 733 950	20 280		2 754 230
Government accounting	1-140	21 844		191	22 035
Contingency Fund	1-142	698 216		(564 969)	133 247
Internal management and support	1-142	9 821			9 821
Statutory					
Tax administration	1-178	195 779		20	195 799
Statutory		32 825	8 100		40 925
Allowance for bad debts					
Statutory			79 000		79 000
Allowance for loss on stock investments					
Statutory					
Sector total		3 721 003	107 380	(558 525)	3 269 858

(14) A high level of activity was recorded during fiscal 1986-1987 under the assistance program to revitalize downtown and core areas of cities.

(15) Includes $7.7 million for the administration of insured benefits of the group complementary insurance plan of public and parapublic sector support staff; in 1985-1986, the accumulated surplus of the insurance fund was used for administration.

(16) Transfer payments for interest were lower. Borrowings from financial institutions by the social services and education networks matured early in 1986-1987.

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations		Investments, Loans & Advances	1986-1987	1985-1986
Suspension of Right to Commit	Other	Statutory	Voted			
(−)	(−)	+	+	(−)	=	
	1			2	52 877 (14)	30 452
	279			1	21 101	22 439
	4 413				289	
13	789			1	264 515	254 382
		255			255	291
14	648			1	10 868	14 371
86	495				14 924	13 347
113	6 625	255		5	364 829	335 282
3 566	18 564	3 983		138	757 084	777 884
	3 615			2	35 276 (15)	22 379
	19 974	174			331 834	313 326
	140				1 968	1 744
14	2 004			1	18 697	19 367
	5 986				155 100	150 846
		188			4 112	3 780
14	31 719	362		3	546 987	511 442
14	2 520			6	17 182	15 966
	42				2 985	2 851
	1 380			1	10 671 (16)	30 179
		16 884		21	2 771 093	2 667 463
	238			2	21 795	22 430
	133 247					
14	375			3	9 429	9 414
						1
252	6 920			211	188 416	178 703
	753	49			40 221	43 402
		29 341			108 341	88 898
		(1 173)			(1 173)	70 808
280	145 475	45 101		244	3 168 960	3 130 115

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Program Details page	Initial Appropriations +	Supplementary Appropriations +	Transfers & Jurisdiction Changes +,(−)	Authorized Appropriations =
GOVERNMENTAL AND ADMINISTRATIVE AREA (cont'd)					
Domain: Central Administration (cont'd)					
Sector: Support services					
Internal management and support	1-108	38 308	1 100	543	39 951
Government publications and information	1-108	23 691		232	23 923
Central data-processing office	1-108	31 003	433	250	31 686
Government telecommunications	1-108	59 665	4 000	1 296	64 961
Government legal services	1-150	15 037		82	15 119
Legislative affairs	1-152	5 260			5 260
Performance of obligations by departments and agencies in regard to the Société immobilière du Québec	1-96	3 768			3 768
Statutory			5 000		5 000
Administration	1-98				
Statutory			1 659		1 659
Purchasing	1-96	8 056			8 056
Government air service	1-200	20 889			20 889
Sector total		205 677	12 192	2 403	220 272
Sector: Statistics, planning and coordination					
Financial assistance to Crown corporations	1-84	9 989			9 989
Land inventory and survey	1-124	14 186		215	14 401
Statistics, socioeconomic forecasts and general research	1-144	7 356			7 356
Administration and consultation	1-164	10 909		35	10 944
Regional development	1-164	34 959	10 000	(8 994)	35 965
Sector total		77 399	10 000	(8 744)	78 655
Total for the domain		4 577 132	134 572	(564 558)	4 147 146
Domain: Intergovernmental Relations					
Sector: Intergovernmental relations					
Canadian intergovernmental affairs	1-114	7 519		149	7 668
International affairs	1-176	37 488	6 689	3 772	47 949
Statutory					
Office Franco-Québécois pour la jeunesse	1-176	1 710			1 710
Internal management and support	1-176	9 674		345	10 019
Sector total		56 391	6 689	4 266	67 346
Total for the domain		56 391	6 689	4 266	67 346
Domain: Protection of Persons and Property					
Sector: Legal supervision of the socioeconomic framework					
Public land management	1-126	6 202		130	6 332
Organization and regulation of the professions	1-134	2 953			2 953
Official registration	1-150	13 745			13 745
Consumer protection	1-150	10 504		299	10 803
Conseil du statut de la femme	1-168	3 344			3 344
Control of games of chance and races	1-180	3 601		102	3 703
Statutory		3			3
Liquor permit control	1-190	4 777		61	4 838
Statutory					
Building contractors' professional qualification	1-204	4 607			4 607
Sector total		49 736		592	50 328

(17) The increase in expenditure is due to instalments paid for the acquisition of two water bombers.

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations		Investments, Loans & Advances	1986-1987	1985-1986
Suspension of Right to Commit (−)	Other (−)	Statutory +	Voted +	(−)	=	
14	1 051			4	38 882	39 205
	1 128			3	22 792	29 508
1 876	2 838			2	26 970	21 993
	1 176			1	63 784	63 050
	156			12	14 951	15 030
	352			1	4 907	5 484
350	1				3 417	4 000
					5 000	
	206			5	1 448	
	286			4	7 766	7 878
419	2 140			510	17 820[17]	11 720
2 659	9 334			542	207 737	197 868
					9 989	5 926
	210			1	14 190	13 652
	244				7 112	7 942
22	420			7	10 495	10 434
	7 368				28 597	36 339
22	8 242			8	70 383	74 293
2 975	194 770	45 463		797	3 994 067	3 913 718
	346			44	7 278	7 037
	57			525	47 367	47 733
		230		230		
					1 710	1 910
14	371			7	9 627	10 096
14	774	230		806	65 982	66 776
14	774	230		806	65 982	66 776
	102			1	6 229	6 428
	365				2 588	2 555
	106			2	13 637	13 464
	1			3	10 799	11 094
	186			1	3 157	3 241
	52			2	3 649	2 999
	2				1	37
	221			10	4 607	4 487
		2			2	
	270				4 337	4 700
	1 305	2		19	49 006	49 005

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations	Transfers & Jurisdiction Changes	Authorized Appropriations
		+	+	+,(−)	=
GOVERNMENTAL AND ADMINISTRATIVE AREA (cont'd)					
Domain: Protection of Persons and Property (cont'd)					
Sector: Litigation					
Criminal prosecutions	1-152	18 079		691	18 770
Statutory		1 094	478		1 572
Sector total		19 173	478	691	20 342
Sector: Public safety					
Fire safety	1-84	1 491			1 491
Civil protection	1-96	4 807		16	4 823
Statutory			6 528		6 528
Public safety	1-190	26 116	522	640	27 278
Statutory		1 505			1 505
Standardization and supervision of police operations	1-192	3 796			3 796
Sûreté du Québec	1-192	340 308		1 000	341 308
Safety in buildings and public places	1-204	25 328		544	25 872
Statutory					
Sector total		403 351	7 050	2 200	412 601
Sector: Penal institutions					
Custody of prisoners and rehabilitation of delinquents	1-190	98 458	1 484	3 544	103 486
Sector total		98 458	1 484	3 544	103 486
Total for the domain		570 718	9 012	7 027	586 757
AREA TOTAL		**5 970 741**	**155 725**	**(549 848)**	**5 576 618**
TOTAL FOR ALL AREAS		**28 793 763**	**284 948**		**29 078 711**
Appropriations voted		21 481 803	98 668		21 580 471
Statutory appropriations		7 311 960	186 280		7 498 240
		28 793 763	**284 948**		**29 078 711**

(18) Compensation paid as a result of disasters was lower during fiscal 1986-1987. In fact, during 1985-1986, $7.7 million was paid as a result of the disaster which occurred December 7 and 8, 1985, in the Bas St-Laurent, Gaspésie and Côte-Nord regions.

CHANGE					EXPENDITURE	
Unexpended appropriations		Overexpended appropriations		Investments, Loans & Advances	1986-1987	1985-1986
Suspension of Right to Commit	Other	Statutory	Voted			
(−)	(−)	+	+	(−)	=	
	1			4	18 765	17 658
		170			1 742	1 391
	1	170		4	20 507	19 049
	173				1 318	1 625
	381			2	4 440	4 819
	2 583				3 945 (19)	12 410
	114			14	27 150	24 496
		139			1 644	2 122
	193			1	3 602	3 605
6	1			111	341 190	331 881
	160			1	25 711	28 212
						189
6	3 605	139		129	409 000	409 359
	26			103	103 357	105 670
	26			103	103 357	105 670
6	4 937	311		255	581 870	583 083
6 581	**219 045**	**49 987**		**1 988**	**5 399 003**	**5 341 481**
13 526	**725 257**	**177 936**		**52 410**	**28 465 454**	**27 629 052**
13 526	589 901			52 084	20 924 960	20 382 307
	135 356	177 936		326	7 540 494	7 246 745
13 526	**725 257**	**177 936**		**52 410**	**28 465 454**	**27 629 052**

LISTING AND DEFINITION OF EXPENDITURE CATEGORIES AND SUPERCATEGORIES

AS DEFINED BY THE CONSEIL DU TRÉSOR AND OUTLINED ON PAGES V AND VI OF THE 1986-1987 ESTIMATES

LIST OF EXPENDITURE CATEGORIES

Full item	**Short title**
1-Wages, salaries and allowances	Salaries
2-Other remuneration	Other remuneration
3-Transportation and communications services	Communications
4-Professional, administrative and other services	Services
5-Maintenance and repairs	Maintenance
6-Rent	Rent
7-Supplies and materials	Supplies
8-Material and equipment	Equipment
9-Land, buildings and engineering works (fixed assets)	Fixed assets
10-Transfer payments	Transfers
11-Other expenditure	Other expenditure
12-Debt service	Debt service

DEFINITIONS OF EXPENDITURE CATEGORIES

1-Wages, salaries and allowances

This category covers regular earnings, overtime pay and certain other indemnities paid directly by the Government to permanent employees in the public sector. Also included are the salaries and indemnities paid to Members of the National Assembly, to ministers, to judges and to members of the Sûreté du Québec, as well as fringe benefits and other contributions of the Government as employer.

2-Other remuneration

This category covers regular earnings, overtime pay and certain other indemnities paid directly by the Government to casual employees, students, seasonal employees and supernumeraries in the public sector, as well as fringe benefits and other contributions of the Government as employer.

3-Transportation and communications services

This category covers travel expenses for individuals, courier and postal service charges, as well as the cost of communications, advertising and information.

4-Professional, administrative and other services

This category covers the cost of: (a) professional and administrative services; (b) fees and expenses for members of juries, committees and commissions; (c) insurance and compensation; (d) taxes and Government services; and (e) miscellaneous services.

5-Maintenance and repairs

This category covers the maintenance and repair of material, equipment and fixed assets under the terms of a contract, as well as certain work, on agricultural or forest land relating to maintenance.

6-Rent

This category covers the rental of buildings as well as that of material and equipment.

7-Supplies and materials

This category covers the purchase of goods for current consumption.

8-Material and equipment

This category covers the purchase of durable goods.

9-Land, buildings and engineering works (fixed assets)

This category covers the purchase and alteration of existing structures as well as contracts for the acquisition of new ones. The cost of alterations to a standing structure is excluded when under $25 000.

10-Transfer payments

This category covers payments made to individuals, corporations and institutions where these are not considered as goods or services provided to the Government.

11-Other expenditure

This category is provided for expenditures which cannot be included under another category.

12-Debt service

This category covers interest and other charges on Government borrowings.

LIST OF EXPENDITURE SUPERCATEGORIES

Item
Operating — Staff
Operating — Other
Capital — Staff
Capital — Other
Transfer

DEFINITIONS OF EXPENDITURE SUPERCATEGORIES

Operating — Staff

This supercategory is comprised of categories 1 "Wages, salaries and allowances" and 2 "Other remuneration".

Operating — Other

This supercategory is comprised of categories 3 "Transportation and communications services", 4 "Professional, administrative and other services", 5 "Maintenance and repairs", 6 "Rent", 7 "Materials and supplies", 8 "Material and equipment" where the unit cost is less than $1 000, 11 "Other expenditure" and 12 "Debt service". Except in the case of category 12 "Debt service", the supercategory covers the Government's current operating expenditure on goods and services.

Capital — Staff

This supercategory is comprised of categories 1 "Wages, salaries and allowances" and 2 "Other remuneration".

Capital — Other

This supercategory is mainly comprised of categories 8 "Material and equipment", where the unit cost is $1 000 or more, and 9 "Land, buildings and engineering works (fixed assets)". Also included are categories 3 "Transportation and communications services", 6 "Rent", 7 "Materials and supplies", and 11 "Other expenditure for construction or renovation work under Government control.

Transfer

This supercategory covers only category 10 "Transfer payments" because of the sums under consideration.

INVESTMENTS, LOANS AND ADVANCES

The item covers payments to be made for the acquisition of certain assets. Included are capital contributions and advances to Crown corporations, advances for creating or operating revolving or local funds as well as loans to municipalities, non-profit organizations and natural or artificial persons in the private sector.

SUMMARY OF EXPENDITURE BY DEPARTMENT AND BY SUPERCATEGORY AND CATEGORY

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Supercategories Department		Operating and Capital					
			— Staff			— Other expenditures		
			Salaries	Other remuneration	Total — Staff	Communications	Services	Maintenance
1	Affaires culturelles	O	43 601	6 017	49 618	2 669	5 150	1 050
		C					1	
2	Affaires municipales	O	41 849	4 889	46 738	3 025	7 516	368
		C						
3	Agriculture, Pêcheries et Alimentation	O	100 006	16 783	116 789	9 322	12 961	2 165
		C					323	
4	Approvisionnements et Services	O	9 074	827	9 901	579	289	80
		C						
5	National Assembly	O	34 185	4 048	38 233	4 520	1 910	2 407
		C					43	
6	Commerce extérieur et Développement technologique	O	9 282	342	9 624	2 979	3 308	146
		C						
7	Communautés culturelles et Immigration	O	14 474	4 507	18 981	682	1 627	156
		C						
8	Communications	O	41 504	4 396	45 900	75 873	9 393	3 354
		C						
9	Conseil exécutif	O	16 009	2 659	18 668	2 453	2 470	269
		C						
10	Conseil du trésor	O	10 817	709	11 526	492	1 380	270
		C						
11	Éducation	O	45 464	3 495	48 959	4 921	7 591	1 495
		C						
12	Énergie et Ressources	O	77 126	40 604	117 730	10 566	71 873	3 143
		C	19	632	651	56	514	
13	Enseignement supérieur et Science	O	21 495	4 008	25 503	2 210	3 806	565
		C						
14	Environnement	O	36 358	3 737	40 095	3 015	3 990	708
		C		89	89	58	265	
15	Finances	O	51 665	2 080	53 745	1 876	7 567	597
		C						
16	Industrie et Commerce	O	28 983	2 421	31 404	2 740	1 712	702
		C						
17	Justice	O	151 118	12 754	163 872	6 091	18 862	3 564
		C						
18	Loisir, Chasse et Pêche	O	63 911	19 450	83 361	5 664	7 801	2 896
		C		100	100	29	507	
19	Main-d'oeuvre et Sécurité du revenu	O	97 554	32 374	129 928	6 744	43 482	2 309
		C						
20	Office de planification et de développement du Québec	O	4 945	2 147	7 092	464	166	16
		C						
21	Body under the authority of the Minister responsible for Administration	O	348 001	620	348 621	300	1 077	85
		C						
22	Bodies under the authority of the Minister responsible for the Status of Women	O	4 394	610	5 004	517	446	24
		C						
23	Bodies under the authority of the Vice-President of the Conseil exécutif	O	160 021	14 775	174 796	737	704	82
		C						
24	Persons designated by the National Assembly	O	14 616	648	15 264	673	2 247	237
		C						
25	Régie de l'assurance-maladie du Québec	O						
		C						
26	Relations internationales	O	20 539	642	21 181	6 777	8 390	589
		C						
27	Revenu	O	117 924	17 458	135 382	11 423	13 400	2 707
		C						

	Operating and Capital							Transfer		
	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	Total — Other Expenditure	Total — Staff & Other Expenditure		Total	
1 O	13 128	1 756	655		330	24 738	74 356	119 660	194 016	1
C			875			876	876		876	
2 O	8 710	1 368	365		66	21 418	68 156	663 571	731 727	2
C			789	52		841	841		841	
3 O	13 450	8 376	1 488		5 149	52 911	169 700	329 895	499 595	3
C	8	32	3 636	2 354	7	6 360	6 360		6 360	
4 O	1 724	392	251		7	3 322	13 223	17 061	30 284	4
C			413			413	413		413	
5 O	3 134	1 929	257		41	14 198	52 431		52 431	5
C			259	3 474		3 776	3 776		3 776	
6 O	1 607	505	120		106	8 771	18 395	4 695	23 090	6
C			253			253	253		253	
7 O	3 211	460	284		14	6 434	25 415	2 958	28 373	7
C			165			165	165		165	
8 O	16 377	2 282	1 001		379	108 659	154 559	66 855	221 414	8
C			4 258	156		4 414	4 414		4 414	
9 O	4 863	726	160		20	10 961	29 629	3 542	33 171	9
C		39	520	48		607	607		607	
10 O	2 329	396	168		53	5 088	16 614		16 614	10
C			568			568	568		568	
11 O	14 809	1 927	505		93	31 341	80 300	4 629 509	4 709 809	11
C			1 279			1 279	1 279		1 279	
12 O	17 785	14 761	9 969		436	128 533	246 263	94 767	341 030	12
C	2 384	753	7 234	5 638		16 579	17 230		17 230	
13 O	4 234	736	566		295	12 412	37 915	2 480 159	2 518 074	13
C			384			384	384		384	
14 O	6 329	2 281	297		25	16 645	56 740	192 320	249 060	14
C	57	26	873	2 609	12	3 900	3 989		3 989	
15 O	5 957	1 963	472		2 766 493(*)	2 784 925	2 838 670	5 285	2 843 955	15
C			1 140			1 140	1 140		1 140	
16 O	4 409	1 649	180		5 560	16 952	48 356	265 186	313 542	16
C			824			824	824		824	
17 O	80 318	3 937	1 406		398	114 576	278 448	82 319	360 767	17
C			2 793			2 793	2 793		2 793	
18 O	9 058	9 828	1 684		508	37 439	120 800	70 907	191 707	18
C	227	476	3 997	4 586	594	10 416	10 516		10 516	
19 O	16 890	2 949	2 464		1 767	76 605	206 533	2 700 692	2 907 225	19
C			1 671			1 671	1 671		1 671	
20 O	1 318	101	91		4	2 160	9 252	29 742	38 994	20
C			98			98	98		98	
21 O	1 207	367	92		351	3 479	352 100	568 154	920 254	21
C			334			334	334		334	
22 O	574	155	58		3	1 777	6 781	75 611	82 392	22
C			89			89	89		89	
23 O	2 534	694	62		8	4 821	179 617	100	179 717	23
C			160			160	160		160	
24 O	1 352	325	50		1 633	6 517	21 781	1 212	22 993	24
C			622			622	622		622	
25 O								1 745 572	1 745 572	25
C										
26 O	5 641	1 083	223		1 537	24 240	45 421	13 011	58 432	26
C			202	70		272	272		272	
27 O	25 934	6 841	659		33 823	94 787	230 169	27 197	257 366	27
C			2 116			2 116	2 116		2 116	

SUMMARY OF EXPENDITURE BY DEPARTMENT AND BY SUPERCATEGORY AND CATEGORY (cont'd)

Fiscal year ended March 31, 1987

(in thousands of dollars)

Supercategories Department		Operating and Capital					
		— Staff			— Other expenditures		
		Salaries	Other remuneration	Total — Staff	Communications	Services	Maintenance
28 Santé et Services sociaux	O	43 564	3 651	47 215	4 117	7 715	623
	C						
29 Solliciteur général	O	382 888	8 267	391 155	9 660	20 283	4 188
	C						
30 Tourisme	O	12 946	5 171	18 117	9 016	2 369	1 894
	C						
31 Transports	O	152 822	36 295	189 117	7 413	17 190	81 440
	C	62 703	17 565	80 268	5 977	21 627	
32 Travail	O	37 161	1 784	38 945	3 056	1 833	191
	C						
33 Allowance for bad debts	O						
	C						
34 Allowance for loss on stock investments	O						
	C						
	F	2 194 296	258 168	2 452 464	200 574	288 508	118 320
	C	62 722	18 386	81 108	6 120	23 280	
		2 257 018	**276 554**	**2 533 572**	**206 694**	**311 788**	**118 320**

O — Supercategory: Operating
C — Supercategory: Capital

(*) Includes $2 765 303 in debt service by the ministère des Finances

		Operating and Capital							Transfer		
28	O	6 714	1 983	651		134	21 937	69 152	6 449 179	6 518 331	28
	C			725			725	725		725	
29	O	28 172	19 060	1 325		1 165	83 853	475 008	3 385	478 393	29
	C			7 153			7 153	7 153		7 153	
30	O	4 639	3 606	429		138	22 091	40 208	28 550	68 758	30
	C			486			486	486		486	
31	O	39 335	93 180	1 608		244	240 410	429 527	769 167	1 198 694	31
	C	16 369	29 275	26 011	215 905	2 156	317 320	397 588		397 588	
32	O	5 036	789	255		25	11 185	50 130	4 294	54 424	32
	C			340			340	340		340	
33	O					108 341	108 341	108 341		108 341	33
	C										
34	O					(1 173)	(1 173)	(1 173)		(1 173)	34
	C										
	O	350 778	186 405	27 795		2 927 973	4 100 353	6 552 817	21 444 555	27 998 545	
	C	19 045	30 601	70 267	234 892	2 769	386 974	468 082		468 082	
		369 823	**217 006**	**98 062**	**234 892**	**2 930 742**	**4 487 327**	**7 020 899**	**21 444 555**	**28 466 454**	

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
AFFAIRES CULTURELLES		
Duties and Permits		
Other		
Analysis of films and cinematographic advertising	182	209
	182	209
Miscellaneous Revenue		
Sale of goods and services		
Photocopies of documents	53	78
Rental of land and buildings	388	422
Miscellaneous	84	77
	525	577
Interest		
Miscellaneous		1
Fines and forfeitures		
Miscellaneous	2	1
Recovered		
Other expenditure	179	57
Prior years' subsidies	719	42
Miscellaneous	48	13
	946	112
	1 473	691
Own-source Revenue	1 655	900
Government of Canada Transfers		
Other programs		
Assistance to associated museums		62
Cooperation in document classification	63	
	63	62
	1 718	962

	1986-1987	1985-1986
AFFAIRES MUNICIPALES		
Duties and permits		
Other		
Real estate assessment review	372	408
Rent review	994	848
	1 366	1 256
Miscellaneous Revenue		
Sale of goods and services		
Technical assistance and support — S.H.Q.	1 192	2 333
Miscellaneous	19	5
	1 211	2 338
Interest		
Bank accounts	79	143
Bonds and notes	1 061	1 139
	1 140	1 282
Recovered		
Prior years' expenditure	21	56
Prior years' subsidies	74	489
Miscellaneous	21	7
	116	552
	2 467	4 172
Own-source Revenue	3 833	5 428
Government of Canada Transfers		
Other programs		
Rent supplement	1 386	1 987
Housing operating deficit	73 675 (1)	91 516
Interest compensation — Housing operating deficit	146 (1)	3 567
Interest compensation — Rent supplement		111
Miscellaneous	23	15
	75 230	97 196
	79 063	102 624

(1) In 1986-1987, only federal contributions received were recorded. Beginning April 1, 1987, contributions receivable belong to the Société d'habitation du Québec pursuant to amendments to its act to incorporation (S.Q., 1987, c. 10).

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
AGRICULTURE, PÊCHERIES ET ALIMENTATION		
Duties and Permits		
Motor vehicles		
Miscellaneous	23	21
Other		
Miscellaneous	138	116
	161	137
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	64	70
Animals	83	111
Farm produce	259	275
Sperm	77	74
Land and buildings	371	216
Rental of land and buildings	304	266
Marine products selection	(6)	631
Rental of refrigerated warehouses	392	1 025
Slipway	192	153
Recovered from third parties	410	111
Land titles	211	256
Other assistance to farmers	391	390
Inquiries and hearings	106	92
Miscellaneous	171	191
	3 025	3 861
Interest		
Bank accounts	275	2
Loans	142	160
Accounts receivable	49	60
Loans to fishermen	1 056	735
Miscellaneous	25	19
	1 547	976
Fines and forfeitures		
Deposits and surety bonds	12	53
Miscellaneous	2	2
	14	55

	1986-1987	1985-1986
Recovered		
Other expenditure	102	139
Prior years' subsidies	596	569
Wages and salaries — occupational accidents	164	276
Miscellaneous	(8)	85
	854	1 069
	5 440	5 961
Revenue from Crown corporations		
Other Crown corporations	(450)	(492)
Own-source Revenue	5 151	5 606
Government of Canada Transfers		
Other programs		
Crop insurance	10 914	11 879
Farm labour	313	513
Miscellaneous	33	27
	11 260	12 419
	16 411	18 025

APPROVISIONNEMENTS ET SERVICES

Miscellaneous Revenue		
Sale of goods and services		
Disposal of surplus movable assets	2 227	2 420
Revolving Fund for Office Supplies and Furniture:		
Support services	2 068	1 299
Net revenue	430	323
Revolving Fund for Data-processing Equipment:		
Support services		85
Net revenue	2 401	1 702
Miscellaneous		1
	7 126	5 830
Interest		
Miscellaneous	3	2

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
APPROVISIONNEMENTS ET SERVICES (cont'd)		
Fines and forfeitures		
Miscellaneous		3
Recovered		
Miscellaneous	32	6
	7 161	5 841
Own-source Revenue	7 161	5 841
Government of Canada Transfers		
Other programs		
Civil protection	2 693	3 201
	2 693	3 201
	9 854	9 042
NATIONAL ASSEMBLY		
Miscellaneous Revenue		
Sale of goods and services		
Government bills	153	192
Private members' bills	85	64
Books, newspapers and souvenirs	79	41
Le Parlementaire restaurant	517	415
Le Mini-Débat restaurant	148	79
Miscellaneous	58	52
	1 040	843
Interest		
Miscellaneous		1
Recovered		
Prior year's expenditure	63	14
Wages and salaries — occupational accidents	47	52
Miscellaneous	7	2
	117	68
	1 157	912
Own-source Revenue	1 157	912

	1986-1987	1985-1986
COMMERCE EXTÉRIEUR ET DÉVELOPPEMENT TECHNOLOGIQUE		
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	17	21
Interest		
Miscellaneous	2	11
Recovered		
Miscellaneous	41	46
	60	78
Own-source Revenue	60	78
COMMUNAUTÉS CULTURELLES ET IMMIGRATION		
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	15	22
Recovered		
Prior years' expenditure	43	58
Miscellaneous	61	13
	104	71
	119	93
Own-source Revenue	119	93
Government of Canada Transfers		
Other programs		
Citizenship preparation course	1 104	1 153
Miscellaneous	26	25
	1 130	1 178
	1 249	1 271

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
COMMUNICATIONS		
Duties and Permits		
Other		
Telephone service operations	1 410	1 137
Miscellaneous		1
	1 410	1 138
Miscellaneous Revenue		
Sale of goods and services		
Revolving Fund for Government Publications:		
Net revenue	812	361
Revolving Fund for Copy Services		
Inventory and equipment transferred		(262)
Support services	1 187	1 217
Net revenue	115	162
Revolving Fund for Office Machine Maintenance:		
Support services	561	146
Net revenue	11	8
Inventory and equipment transferred		227
Revolving Fund for Media-Placement Services		
Net revenue	205	456
Miscellaneous	89	105
	2 980	2 420
Recovered		
Prior years' expenditure	105	36
Other expenditure	92	84
Wages and salaries — occupational accidents	64	31
Data-processing services	144	106
Miscellaneous	11	4
	416	261
	3 396	2 681
Own-source Revenue	4 806	3 819

	1986-1987	1985-1986
Government of Canada Transfers		
Other programs		
Integrated information services	651	10
	651	10
	5 457	3 829
CONSEIL EXÉCUTIF		
Miscellaneous Revenue		
Sale of goods and services		
Hiring of staff services	20	169
Gravel	680	
Rental of machinery and equipment	69	
Miscellaneous	6	15
	775	184
Interest		
Loans to municipalities and municipal bodies	4 522	4 613
Miscellaneous	19	26
	4 541	4 639
Recovered		
Miscellaneous	53	74
	5 369	4 897
Own-source Revenue	5 369	4 897

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
CONSEIL EXÉCUTIF (cont'd)		
Government of Canada Transfers		
Other programs		
Transportation development	2 736	2 029
Industrial infrastructure	1 480[2]	7 218
Mining development	8 710	5 983
Tourism development	(900)	930
Société Inter-Port de Québec	480	770
Northern Québec Agreement	10 100	11 490
Industrial development	12 853	11 115
Forestry development	22 109	20 363
	57 567	59 898
	62 936	64 795
CONSEIL DU TRÉSOR		
Miscellaneous Revenue		
Sale of goods and services		
Absences for union activities	2 990	2 999
Miscellaneous	12	10
	3 002	3 009
Recovered		
Prior years' expenditure	46	116
Miscellaneous		(3)
	46	113
Own-source Revenue	3 048	3 122

[2] The decline in federal contributions is attributable to lower costs incurred under this program, which is now in its final phase.

	1986-1987	1985-1986
ÉDUCATION		
Miscellaneous Revenue		
Sale of goods and services		
Teaching material	41	359
Computer rental	58	
Hiring of staff services	(69)	2 902
Revolving Fund of the Direction des services informatiques aux réseaux d'enseignement:		
Support services		
Net revenue		(736)
Revolving Fund for Teaching Aids	768	
Miscellaneous	37	37
	835	2 562
Recovered		
Prior years' subsidies	95	609
Miscellaneous	34	74
	129	683
	964	3 245
Own-source Revenue	964	3 245
Government of Canada Transfers		
Other programs		
Bilingualism in education	5 080	5 202
Training in federal prisons	555	918
Teaching of Indian children	33 300	34 829
Vocational training	2 924	3 879
	41 859	44 828
	42 823	48 073

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
ÉNERGIE ET RESSOURCES		
Duties and Permits		
Forest resources		
Logging		
Leased timberland	16 658	19 086
Public forests	20 258	18 895
Vacant lots	880	1 201
Reserves and others	386	382
Miscellaneous	48	12
	38 230	39 576
Mining resources		
Mining operations	12 847	11 684
Mining village lots	73	54
Development	847	1 472
Mining lease operations	423	40
Mining concession operations	53	54
Prospectors	299	373
Exploration	1 640	
Miscellaneous	13	6
	16 195	13 683
Hydraulic resources		
Water power	1 988	2 329
Electric power produced	29 345	30 601
Water storage	727	601
	32 060	33 531
Other		
Sand and gravel	768	811
Natural gas sales	53	52
Production, sale and distribution of energy, steam and gas	2 501 (3)	12 191
Retailers	573	582
Transportation of petroleum products	47	55
Wholesalers and retailers	278	301
Sale of lubricants	398	401
Miscellaneous	139	137
	4 757	14 530
	91 242	101 320

(3) The reduction is due to a change in the price of natural gas

	1986-1987	1985-1986
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	271	238
Materials and supplies	22	53
Wood	83	53
Disposal of surplus	85	
Sale of public land	2 170	1 635
Land and buildings	62[4]	17 272
Rental of leased land	2 058	1 983
Rental of dump sites	115	161
Rental of other land and buildings	3 825	3 593
Land rental and acquisition fees	349	483
Rental of rooms and board	79	35
Land registry	103	496
Land titles	57	44
Tree disease prevention and insect control	2 120	1 556
Forest inventory and development	1 306	1 216
Land surveying	163	187
Assays and ore treatment	892	745
Revolving Fund of the Service de la cartographie Net revenue	441	482
Miscellaneous	169	183
	14 369	30 414
Interest		
Bank accounts	55	41
Other revenue receivable	560	683
Mining royalties	153	(201)
Loans to mining companies	116	111
Miscellaneous	17	38
	901	672
Fines and forfeitures		
Offences against energy and resources legislation	288	419
Offences against miscellaneous legislation	55	125
Miscellaneous	8	
	351	544

(4) In 1985-1986, the « Hart-Jaune » dam was sold to Hydro-Québec by the Compagnie minière Québec-Cartier and the Compagnie d'électricité Hart-Jaune

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
ÉNERGIE ET RESSOURCES (cont'd)		
Recovered		
Prior years' expenditure	1 051	662
Prior years' subsidies	692	423
Wages and salaries — occupational accidents	163	165
Miscellaneous	6	
	1 912	1 250
	17 533	32 880
Own-source Revenue	108 775	134 200
Government of Canada Transfers		
Other programs		
Energy conservation	994	
	994	0
	109 769	134 200
ENSEIGNEMENT SUPÉRIEUR ET SCIENCE		
Miscellaneous Revenue		
Sale of goods and services		
Recovered from third parties		(73)
Courses	1 386	1 339
Hiring of staff services	122	28
Revolving fund for agreements on lending teachers' services		
Net revenue 86-87	3	271
Net revenue 85-86	(6)	
Miscellaneous	15	15
	1 520	1 580
Interest		
Student loans	2 250	1 853
Miscellaneous	(1)	4
	2 249	1 857

	1986-1987	**1985-1986**
Recovered		
Prior years' subsidies	564	182
Scholarships	7 455	4 204
Miscellaneous	105	46
	8 124	4 432
	11 893	7 869
Own-source Revenue	11 893	7 869
Government of Canada Transfers		
Other programs		
Training in federal prisons	437	520
Retraining of Coast Guard employees		(64)
Vocational training	7 155[5]	17 879
Miscellaneous	19	
	7 611	18 335
	19 504	26 204

ENVIRONNEMENT

Duties and Permits		
Hydraulic resources		
Timber driving	63	59
Miscellaneous	12	9
	75	68
Other		
Miscellaneous	8	5
	83	73

[5] Government of Canada contributions to capital expenditures for adult vocational training have fallen, as this program is entering its final phase.

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
ENVIRONNEMENT (cont'd)		
Miscellaneous Revenue		
Sale of goods and services		
Hiring of staff services	82	61
Recovered from third parties	86	133
Water surveys	107	211
Improvement of watercourses	419	138
Drinking water sampling	265	291
Rental of beach and deepwater lots	394	423
Miscellaneous	106	63
	1 459	1 320
Interest		
Miscellaneous	78	
Recovered		
Prior years' subsidies	101	141
Miscellaneous	60	51
	161	192
	1 698	1 512
Own-source Revenue	1 781	1 585
Government of Canada Transfers		
Other programs		
Wastewater treatment	123	126
Water quality sampling	196	142
Surface water surveys	646	1 104
Climatologic networks in Québec	373	371
James Bay environment and regional water treatment plan	67	79
Mapping of flood plains		(86)
Construction of flood prevention facilities	271 (6)	2 685
Restoration of abandoned sites	535	
Miscellaneous	33	25
	2 244	4 446
	4 025	6 031

(6) Completion of work at Richmond and on the Mille-Îles river generated lower capital expenditures, resulting in lower federal contributions.

	1986-1987	1985-1986
FINANCES		
Income and Property Taxes		
Employer contributions to the Health Services Fund	1 828 955[7]	1 600 799
Duties and Permits		
Other		
Insurance companies and insurance agents	849	786
Foreign limited companies	86	42
Incorporation of other companies	8 343[8]	4 272
Real estate brokerage	661	812
Companies' annual reports	9 298[8]	6 165
Claims officers	91	85
Prospectus	1 015	583
Continuing information	345	
Miscellaneous	24	21
	20 712	12 766
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	122	64
Demographic statistics	65	15
Photocopies of documents	41	51
Support to the Régie de l'assurance-dépôts	261	352
Inspection and audit of trust companies	441	442
Inspection and audit of insurance companies	4 654	4 139
Deposit institution inspection fees	78	60
Miscellaneous	7	12
	5 669	5 135

(7) These contributions were raised from 3 % to 3.2175 % of wages and salaries paid by employers as of May 2, 1986.

(8) The increase is attributable mainly to revisions of the rates in question.

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
FINANCES (cont'd)		
Interest		
Bank accounts	1 742	2 874
Short-term investments	11 972	14 132
Loans	29 022(A)	41 586
Government of Canada account	185	187
Gain on exchange fluctuation	11 442(9)	2(*)
Interest remitted by the Office du crédit agricole		253
Premium on bond issues	13 161	3 782
Miscellaneous	30	32
	67 554	62 848
Fines and forfeitures		
Legal deposits	663	846
Recovered		
Prior years' expenditure	70	166
Federal sales tax	100	135
Miscellaneous	23	14
	193	315
	74 079	69 144
Revenue from Corporations		
Société des alcools du Québec	360 671(B)	356 816(*)(B)
Loto-Québec	360 375(B)	302 671(*)(B)
Hydro-Québec	303 000(10)	209 000(*)
Other Crown corporations	81 727	70 706(*)(B)
	1 105 773	939 193(*)
Own-source Revenue	3 029 519	2 621 902

(*) Figures for 1985-1986 have been adjusted to reflect changes in accounting policies (Note 11 to the financial statements).

(9) The increase is attributable to the lower cost of repayments of borrowings in U.S. dollars as a result of a decline in the rate of exchange at repayment compared to the rate as at March 31, 1986.

(10) In 1986, Hydro-Québec adopted the recommendations of the Canadian Institute of Chartered Accountants concerning retirement plans costs and commitments. It also adopted the recommendations concerning the exchange loss relating to the translation of the long-term debt denominated in U.S. dollars. No amortization is required when future inflows of U.S. dollars from sales of electricity provide effective coverage of the exchange risk. The adoption of these recommendations accounts for the bulk of the increase in revenue.

	1986-1987	1985-1986
Government of Canada Transfers		
Equalization	2 747 847 (C)	2 854 147
Other transfers related to fiscal arrangements	1 821 859 (D)	1 941 687
Contributions to welfare programs	1 107 757 (E)	1 198 297
Other programs	(109 924)(F)	(89 269)
	5 567 539(G)	5 904 862
	8 597 068	8 526 764

A) Interest on loans:

(in thousands of dollars)

	1986-1987	1985-1986
Cadastral Reform Fund	212	120(1)
Madelipêche Inc.		55(1)
Office du crédit agricole du Québec		
— Farm financing		14 132
— Forestry financing		1 419
Régie des assurances-agricoles du Québec		
Sidbec	6 388	6 262
Société de développement des coopératives	452	548
Société de récupération, d'exploitation et de développement forestiers du Québec	455	184
Société des établissements de plein air du Québec		1
Société d'habitation du Québec	11 451	11 613
Société du parc des expositions agro-alimentaires		189
Société du parc industriel du centre du Québec	2 325	3 471
Société générale de financement du Québec	1 538	1 538
Société immobilière du Québec		1 506
Société nationale de l'amiante	4 385	205
Société québécoise des transports		343
Lantic Sugar Ltd.	1 816	
	29 022	41 586

B) Revenue from Crown corporations

(in thousands of dollars)

Including dividends of $361 000 in 1987 from the Société des alcools du Québec ($335 000 in 1986) and of $345 000 in 1987 from Loto-Québec ($339 000 in 1986) and of $37 000 in 1986 from the Société québécoise d'initiatives agro-alimentaires (SOQUIA)

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(1) Advances to the Office du crédit agricole du Québec were repaid at March 31, 1986.

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
FINANCES (cont'd)		
C) Equalization		
(in thousands of dollars)		
1986-1987	2 779 290	
1985-1986	(31 443)	2 854 147
	2 747 847	2 854 147
D) Other transfers related to fiscal arrangements		
(in thousands of dollars)		
Insured health care (a)		
1986-1987	1 150 463(a)	
1985-1986		1 125 246(b)
1984-1985	(50 888)	
	1 099 575	1 125 246
Hospitalization insurance		
Fiscal transfer and financial compensation		
1983-1984	(10 374)	44 797
1982-1983		5 402
	(10 374)	50 199
Health insurance		
1983-1984	(3 572)	15 423
1982-1983		1 860
	(3 572)	17 283
Post-secondary education		
Fiscal transfer and financial compensation		
1986-1987	464 912	
1985-1986		461 342
1984-1985	(23 532)	
1983-1984	(6 577)	
1982-1983		(170)
	434 803	461 172

	1986-1987	1985-1986
Supplementary health care programs		
Financial compensation only		
1986-1987	295 085	
1985-1986		279 084
1984-1985	(405)	
1983-1984	(177)	586
1982-1983		316
	294 503	279 986
Equalization — tax reciprocity	6 924	7 820
Share of tax on undistributed profits		1
	1 821 859	1 941 687

(a) Includes a recovery of the deduction by the federal government under the Canada Health Act of $14 032 000 during fiscal 1985-1986 and 1984-1985 for user fees.

(b) Includes a deduction under the Canada Health Act of $6 139 000 in 1985-1986 and $7 893 000 in 1984-1985 for user fees.

E) Contributions to welfare programs:

(in thousands of dollars)

	1986-1987	1985-1986
Fiscal transfer and financial compensation		
1986-1987	1 119 462(a)	
1985-1986		1 198 297(b)
1984-1985 (tax abatement)	(11 705)	
	1 107 757	1 198 297

(a) Includes a final adjustment of $6 234 891 for fiscal 1975-1976 ($11 832 160) and 1976-1977 (– $18 067 051).

(b) Includes a final adjustement of $9 103 097 for fiscal 1973-1974 ($3 991 543) and 1974-1975 ($4 111 554).

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
FINANCES (cont'd)		
F) Other programs		
(in thousands of dollars)		
Youth allowances (tax abatement)		
1986-1987	(262 824)	
1985-1986	(1 424)	(244 467)
1984-1985		(7 023)
	(264 248)	(251 490)
Bilingualism		
Calendar year		
1986	73 372	
1985		77 063
1982		(1 688)
1981		(41)
1979		325
	73 372	75 659
Canada student loans plan	72 389	55 096
Share of tax on the earnings of certain public utilities	3 980 (12)	26 863
Population-based subsidy	4 603	4 603
	(109 924)	(89 269)

G) The tax abatement allowed Québec since 1965 is subtracted from the Government of Canada contribution, representing the following for fiscal 1986-1987 and 1985-1986

(in thousands of dollars)

Other transfers related to fiscal arrangements
— insured health care and
post-secondary education
(8.5 personal income
tax points)

(12) The figure for 1985-1986 includes $11.9 million for the 1985 taxation year and $15 million for prior years; the 1986-1987 figure includes $4.5 million for taxation 1986, the latter amount having been reduced by certain adjustments.

	1986-1987	1985-1986
	Tax abatement	
1986-1987	760 652	
1985-1986		703 691
1984-1985	20 698	
1983-1984	5 477	(21 542)
1982-1983		(2 313)
	786 827	679 836
Contribution to welfare programs (5 personal income tax points)		
1986-1987	438 040	
1985-1986		407 445
1984-1985	11 705	
	449 745	407 445
Other programs — youth allowances (3 personal income tax points)		
1986-1987	262 824	
1985-1986	1 424	244 467
1984-1985		7 023
	264 248	251 490

A minus sign (-) indicates a decrease in the value of the tax transfer and as a result, a financial readjustment.

INDUSTRIE ET COMMERCE

Duties and Permits

	1986-1987	1985-1986
Alcoholic beverages		
Miscellaneous	35	3
Other		
Upholstering	92	95
Miscellaneous	13	23
	105	118
	140	121

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
INDUSTRIE ET COMMERCE (cont'd)		
Miscellaneous Revenue		
Sale of goods and services		
Dry dock	178	96
Recovered from third parties	30	134
Miscellaneous	18	19
	226	249
Interest		
Loans	2 017	1 888
Recovered		
Prior years' expenditure	6	163
Prior years' subsidies	846	831
Miscellaneous	3	1
	855	995
	3 098	3 132
Own-source Revenue	3 238	3 253
JUSTICE		
Duties and Permits		
Other		
Real estate brokerage	1 037	723
Oath taking	156	143
Travelling salesmen	188	152
Travel agents	257	124
Miscellaneous	81	111
	1 719	1 253

	1986-1987	1985-1986
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	277	256
Birth, marriage and death certificates	651	545
Hiring of staff services	37	57
Recovered from third parties	965	84
Recording of rights	24 567	19 942
Writs	15 462	12 702
Legal documents	5 810	2 639
Miscellaneous	91	44
	47 860	36 269
Interest		
Miscellaneous		1
Fines and forfeitures		
Highway Code offences	33 966[13]	26 587
Criminal Code offences	11 646[13]	8 635
Offences under the Act respecting the Régie des permis d'alcool	109	67
Offences under the Wildlife Conservation Act	305	411
Offences under other Acts	5 449	4 521
Miscellaneous	1	3
	51 476	40 224
Recovered		
Prior years' expenditure	180	
Other expenditure		3 294
Wages and salaries — occupational accidents	544	408
Surplus — special funds and agencies	75	
Miscellaneous	18	2
	817	3 704
	100 153	80 198
Own-source Revenue	101 872	81 451

(13) The change is attributable to an increase in rates for fines and in the number of offences.

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
JUSTICE (cont'd)		
Government of Canada Transfers		
Other programs		
Compensation for crime victims	654	657
Legal aid	12 390	14 777
Legal counsel to aboriginal people	452	392
Young offenders		2 500
Miscellaneous		
	13 496	18 326
	115 368	99 777
LOISIR, CHASSE ET PÊCHE		
Duties and Permits		
Other		
Fur trade	393	397
Operation of a fur business	85	82
Sport hunting	8 134	8 179
Sport fishing	6 387	6 042
Hunting or fishing outfitters	51	111
Trap lines	112	88
Daily fishing duties	1 815	1 558
Daily hunting duties	969	544
Miscellaneous	75	46
	18 021	17 047
Miscellaneous Revenue		
Sale of goods and services		
Hunters' certificates	285	357
Supplies and equipment	45	52
Disposal of surplus	70	1
Used vehicles	78	51
Rental of land and buildings	77	92
Rental of parking spaces	357	626
Rental of hunting and fishing areas	316	460
Rental of boats	865	595
Rental of chalets	2 072	2 214
Rental of rooms and board	429	41
Hiring of staff services	113	107
Parks and campgrounds	703	1 309
Aquarium	180	179
Zoo	306	351
Île-d'Anticosti	(40)	365
Facilities	262	851
Concessions	458	326
Registration fees for draws	714	588
Revolving Fund for the Parc du Mont Ste-Anne		
Support services		
Net revenue		(209)
Miscellaneous	15	17
	7 305	8 373

	1986-1987	1985-1986
Interest		
Miscellaneous	19	20
Fines and forfeitures		
Offences under the Wildlife Conservation Act	116	
Offences under hunting Acts	13	82
Miscellaneous	3	8
	132	90
Recovered		
Prior years' expenditure	126	254
Prior years' subsidies	100	110
Wages and salaries — occupational accidents	322	354
Miscellaneous	19	10
	567	728
	8 023	9 211
Own-source Revenue	26 044	26 258
Government of Canada Transfers		
Other programs		
Improvement of physical conditioning and development of amateur sport		1 125
		1 125
	26 044	27 383

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU

	1986-1987	1985-1986
Duties and Permits		
Other		
Other technicians	170	168
	170	168

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
MAIN D'OEUVRE ET SÉCURITÉ DU REVENU (cont'd)		
Miscellaneous Revenue		
Sale of goods and services		
Social Aid — QPP	8 263	9 336
Social Aid — support	2 711	2 320
Miscellaneous	30	(28)
	11 004	11 628
Interest		
Loans	491	261
Recovery of Social Aid	3 979	2 932
	4 470	3 193
Recovered		
Prior years' expenditure	134	33
Prior years' subsidies	585	619
Social Aid	38 046(14)	24 629
Family Allowances	217	313
Miscellaneous	37	44
	39 019	25 638
	54 493	40 459
Own-Source Revenue	54 663	40 627
Government of Canada Transfers		
Other programs		
Adult vocational training	140 033	134 171
Development — management information system	200	
Social aid paid to claimants of refugee status	7 053(15)	
	147 286	134 171
	201 949	174 798

(14) The change is attributable to a more stringent application of the law

(15) This amount is the federal government's reimbursement of social aid benefits provided to certain claimants of refugee status accepted as immigrants

	1986-1987	1985-1986
OFFICE DE PLANIFICATION ET DE DÉVELOPPEMENT DU QUÉBEC		
Miscellaneous Revenue		
Interest		
Miscellaneous	42	22
Recovered		
Prior years' subsidies	110	175
Miscellaneous	2	15
	112	190
	154	212
Own-source Revenue	154	212
BODIES UNDER THE AUTHORITY OF THE MINISTER RESPONSIBLE FOR ADMINISTRATION		
Miscellaneous Revenue		
Sale of goods and services		
Life insurance and protection for executives of independent agencies	725	543
Miscellaneous	6	41
	731	584
Recovered		
Prior years' expenditure	2 243	3 005
Miscellaneous	6	
	2 249	3 005
	2 980	3 589
Own-source Revenue	2 980	3 589

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
BODIES UNDER THE AUTHORITY OF THE MINISTER RESPONSIBLE FOR THE STATUS OF WOMEN		
Duties and Permits		
Other		
Miscellaneous	2	2
	2	2
Miscellaneous Revenue		
Interest		
Miscellaneous	1	
Recovered		
Prior years' subsidies	151	
Miscellaneous	17	59
	168	59
	169	59
Own-Source Revenue	171	61
BODIES UNDER THE AUTHORITY OF THE VICE-PRESIDENT OF THE CONSEIL EXÉCUTIF		
Miscellaneous Revenue		
Sale of goods and services		
Electronic data-processing	197	125
Miscellaneous	2	
	199	125
Recovered		
Prior years' expenditure	223	165
Miscellaneous	32	4
	255	169
Own-source Revenue	454	294

	1986-1987	1985-1986
Government of Canada Transfers		
Other programs		
Miscellaneous		29
	454	323
PERSONS DESIGNATED BY THE NATIONAL ASSEMBLY		
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	53	101
Interest		
Miscellaneous	8	12
Recovered		
Prior years' expenditure	67	8
Miscellaneous	10	2
	77	10
	138	123
Own-source Revenue	138	123
RELATIONS INTERNATIONALES		
Miscellaneous Revenue		
Sale of goods and services		
Recovered from third parties	54	3
Miscellaneous	51	4
	105	7
Interest		
Miscellaneous	51	9
Recovered		
Prior years' expenditure	(12)	70
Prior years' subsidies	10	206
Miscellaneous	1	43
	(1)	319
	155	335
Own-source Revenue	155	335

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
RELATIONS INTERNATIONALES (cont'd)		
Government of Canada Transfers		
Other programs		
International cooperation	270	722
	270	722
	425	1 057
REVENU		
Income and Property Taxes		
Personal income tax	8 427 680	7 966 328
Corporate tax	1 216 952	1 082 010
Succession duties	9 164	30 514
	9 653 796	9 078 852
Consumer taxes		
Retail sales	3 624 296	3 175 635
Fuel	1 144 655	1 084 069
Tobacco	569 312	534 826
Meals and lodging	361 329	327 719
Telecommunications	129 552	118 634
Advertising	9 281	8 284
	5 838 425	5 249 167
Duties and Permits		
Retail beer sales	42 191	38 059
Sale of wine and spirits to permit holders	24 392	23 883
Forest resources		
Profit on forest operations	7 584	6 365
Pari-mutuel betting	6 998	26 417
Advertising contests and amusement machines		
Advertising contests	2 371	2 478
Amusement machines	10 155	7 387
Lotteries and races	3 048	2 523
Other		
Land transfers	762	196
Miscellaneous	29	(3)
	117 530	107 305

	1986-1987	1985-1986
Miscellaneous Revenue		
Sale of goods and services		
Collection of telecommunications tax on behalf of municipalities	3 408	3 204
Collection for the Québec Pension Plan	23 436	20 953
Advance rulings	231	72
Miscellaneous	4	15
	27 079	24 244
Interest		
Personal income tax	100 730(16)	72 405
Corporate tax	35 028	42 224
Succession duties	3 545	2 457
Retail sales	11 970	13 783
Fuel	4 541	1 288
Tobacco	330	168
Meals and lodging	4 002	4 017
Profits from forest operations	50	548
Amusement machines	86	92
Lotteries and races	239	208
Land transfers	415	188
Miscellaneous	77	38
	161 013	137 416
Fines and forfeitures		
Penalties	25 571	19 209
Miscellaneous	62	43
	25 633	19 252
Recovered		
Prior years' expenditure	105	156
Prior years' subsidies	79	179
Wages and salaries — occupational accidents	57	48
Industrial Incentives Fund — accumulated interest	13 000	
	13 241	383
	226 966	181 295
Own-source Revenue	15 836 717	14 616 619

(16) The change is mainly due to interest on contributions for prior years.

	1986-1987	1985-1986

REVENU (cont'd)

Notes

The following refunds were subtracted from revenue (in thousands of dollars)

	1986-1987	1985-1986
Personal income tax (B) (C)	1 308 430	1 130 182
Corporate tax (A) (D)	142 010	133 589
Succession duties	2 016	4 534
Retail sales	29 151	29 134
Fuel	33 158	32 029
Tobacco	4 716	3 076
Meals and lodging	279	354
Telecommunications	125	136
Advertising		1
Profits from forest operations	1 693	245
Advertising contests	381	148
Amusement machines	34	52
Lotteries and races	243	212
Land transfers	64	54
Non-refundable containers		23
Advance rulings	1	
Interest on personal income tax		13 732
	1 522 301	1 347 501

(A) Includes tax on corporation profits, the tax on capital and the corresponding tax on life insurance premiums

(B) Including $70 317 983 in 1986-1987 ($129 624 086 in 1985-1986) for property tax refunds

(C) Including $156 572 600 in 1986-1987 ($110 344 900 in 1985-1986) for availability allowance refunds

(D) Including $354 740 in 1986-1987 ($820 089 in 1985-1986) for the Industrial Incentives Fund

SANTÉ ET SERVICES SOCIAUX

Duties and Permits

	1986-1987	1985-1986
Other		
Private hospitals and other institutions	274	290
	274	290

	1986-1987	1985-1986
Miscellaneous Revenue		
Sale of goods and services		
Third party liability — internal	2 193	2 165
Third party liability — external	201	154
Hospitalization insurance — foreigners	150	177
Third party liability — R.A.A.Q.	101 230(17)	30 000
Miscellaneous	28	7
	103 802	32 503
Interest		
Miscellaneous		1
Recovered		
Other expenditure	75	24
Prior years' expenditure	3 351	3 297
Prior years' subsidies for the operation of establishments of the health and social services network	83	496
Federal sales tax		71
Miscellaneous	17	10
	3 526	3 898
	107 328	36 402
Own-source Revenue	107 602	36 692
Government of Canada Transfers		
Other programs		
Vocational training and manpower adjustment	23	66
Fixed assets — Centre hospitalier Côte-des-Neiges	1 106	3 142
	1 129	3 208
	108 731	39 900

(17) Total reimbursement by the Régie de l'assurance automobile du Québec of the cost of health services made necessary by traffic accidents, of which $40.0 million for years prior to 1986 pursuant to the Act to amend the Automobile Insurance Act (S.Q., 1986, c. 28).

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
SOLLICITEUR GÉNÉRAL		
Duties and Permits		
Alcoholic beverages		
Retailers	7 909	8 129
Other		
Security and detective agencies	320	218
	8 229	8 347
Miscellaneous Revenue		
Sale of goods and services		
Rental of rooms and board	5 842	4 642
Police training and upgrading courses	45	205
Absences for union activities	167	227
Care for individuals under custody	238	401
Administration on behalf of the Government of Canada:		
Permits to carry firearms	699	1 001
Permits to operate a firearms business	86	84
Disposal of surplus	138	110
Miscellaneous	46	13
	7 261	6 683
Fines and forfeitures		
Miscellaneous	4	4
Recovered		
Prior years' expenditure	117	
Other expenditure	38	(55)
Wages and salaries — occupational accidents	1 179	1 002
Miscellaneous	6	3
	1 340	950
	8 605	7 637
Own-source Revenue	16 834	15 984

TOURISME

	1986-1987	1985-1986
Duties and Permits		
Other		
Hotels and restaurants	956	1 179
	956	1 179
Miscellaneous Revenue		
Sale of goods and services		
Land and buildings	556	
Institut du tourisme et de l'hôtellerie du Québec	2 032	2 121
Miscellaneous	7	13
	2 595	2 134
Interest		
Miscellaneous	9	
Recovered		
Miscellaneous	35	8
	2 639	2 142
Own-source Revenue	3 595	3 321

TRANSPORTS

	1986-1987	1985-1986
Duties and Permits		
Motor vehicles		
Motor vehicle registration	271 218	254 238
Operators and chauffeurs	39 880	21 241
Public commercial transport	2 383	8 032
Driving schools	52	55
Garages and dealers	334	331
	313 867	283 897
Other		
Taxi — Montréal region	4 440	2 564
	318 307	286 461

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
TRANSPORTS (cont'd)		
Miscellaneous Revenue		
Sale of goods and services		
Plans et specifications	62	80
Extracts of files	391	291
Accident reports	246	212
Materials and supplies	142	364
Gas and oil	297	367
Rental of machinery and equipment	199	220
Rental of electrical installations	47	58
Land and buildings	6 903	6 097
Rental of land and buildings	1 218	1 106
Highway tolls		15 861 (18)
Road construction	(4)	2 115
Road maintenance	42	51
Mechanical inspection of vehicles	53	53
Revolving Fund of the Service aérien gouvernementale Parts, supplies and fuel made available to the Fund since April 1, 1984	3 193	
Unloading fees	305	297
Miscellaneous	126	66
	13 220	27 238
Interest		
Accounts receivable	186	15
Miscellaneous	19	45
	205	60
Fines and forfeitures		
Miscellaneous	4	3
Recovered		
Prior years' expenditure	1 092	995
Expenditure paid out as indemnities	2 875	3 386
Wages and salaries — occupational accidents	1 285	1 334
Miscellaneous	51	52
	5 303	5 767
	18 732	33 068
Own-source Revenue	337 039	319 529

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(18) Tolls on autoroutes were abolished in September 1985.

	1986-1987	1985-1986
Government of Canada Transfers		
Other programs		
Assistance for level railway crossings	354	258
Outaouais highway system	4 503	3 969
Urban transportation assistance	630	2 244
Maritime transport — Côte-Nord		2 965
Maintenance of federal roads	75	89
Airport infrastructure in Nouveau Québec	5 602(19)	2 985
Commuter trains	5 075	1 722
	16 239	14 232
	353 278	333 761

TRAVAIL

	1986-1987	1985-1986
Duties and Permits		
Other		
Sale of liquefied petroleum gas	148	1
Registration — liquefied petroleum gas operation	50	37
Gas installation	93	107
Certificate of competence — gas	59	49
Sale of natural gas	1 321	1 081
Electrical installations	10 933	9 766
Installations of stationary machinery	729	769
Stationary machinery mechanics	189	146
Building contractors	7 484	6 888
Miscellaneous	61	56
	21 067	18 900
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	52	44
Recovered from third parties	540	
	592	44
Interest		
Miscellaneous	1	2

(19) The change results from an increase in federal government contributions stemming from higher costs for building airstrips.

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	1986-1987	1985-1986
TRAVAIL (cont'd)		
Fines and forfeitures		
Miscellaneous	30	40
Recovered		
Prior years' expenditures	311	23
Wages and salaries — occupational accidents	38	50
	349	73
	972	159
Own-source Revenue	22 039	19 059

DETAILS OF APPROPRIATIONS AND EXPENDITURE
BY DEPARTMENT, PROGRAM, ELEMENT, SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1987

AFFAIRES CULTURELLES

(in thousands of dollars)

PROGRAM 1
Summary: page 1-16

POLICY, INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	19 756	3	19 581	5 354	538	517	457

PROGRAM 2
Summary: page 1-16

CULTURAL DEVELOPMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Support for the construction and improvement of cultural facilities	7 525		5 941				
2. Operating support for cultural facilities	16 313		16 272			2	20
3. Historical, archeological and natural heritage	15 258		15 253			62	920
4. Support for the performing arts and the visual environment	5 886		5 883				
5. Network support and expertise	15 307	1	14 934	6 435	698	502	319
TOTAL:	60 289	1	58 283	6 435	698	566	1 259

PROGRAM: 3
Summary: page 1-16

NATIONAL INSTITUTIONS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Archives nationales du Québec	5 358	1	5 212	3 635	413	114	167
2. Bibliothèque nationale du Québec	4 848		4 799	3 418	295	87	561
3. Music and dramatic arts conservatories in Québec	13 274	3	13 152	7 965	3 079	433	902
4. Centre de conservation de Québec	816		789	610	1	21	84
TOTAL:	24 296	4	23 952	15 628	3 788	655	1 714

The objective of this program is to plan, direct and coordinate the management of financial, human and physical resources, carry out research and produce statistics, direct the department's action and policies based on the needs of the population, coordinate on-going intergovernmental relations, coordinate department activities with those of other departments and agencies in Québec, develop measures to improve the artist's socioeconomic and legal status and see to the observance of the creator's intellectual property.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
195	10 857	371	187	2					101			1 002

The objective of this program is to make the necessary resources available to individuals, groups and institutions so that they may assume their cultural development and to promote the conservation and development of Québec's physical and cultural heritage.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												5 941
		1										16 249
522	7	233	33	1								13 475
												5 883
16	38	144	21	2		1			98			6 660
538	45	378	54	3		1			98			48 208

The objective of this program is to promote the teaching of the performing arts through a network of conservatories, to promote the protection and development of Québec's literary and archival heritage and provide information and foster awareness, expertise and the restoration of cultural property.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
46	23	199	204	34					200			177
37	21	126	5	216					33			
94	85	277	100	21					196			
3	3	47	10						10			
180	132	649	319	271					439			177

AFFAIRES CULTURELLES

(in thousands of dollars)

PROGRAM 4
Summary: page **1**-16

SUPPORT AND PROMOTION OF THE ARTS, LITERATURE, MUSEUMS AND CULTURAL INDUSTRIES

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	36 124	1	35 695	1 262	102	179	219

PROGRAM 5
Summary: page **1**-16

ADVISORY BODIES AND CROWN CORPORATIONS

1. Commission des biens culturels	358		322	224	26	19	34
2. Institut québécois de recherche sur la culture Statutory[1]	1 996		1 996				
3. Cinema	11 418		11 291	1 176	68	76	18
4. Public museums	11 898		10 485				
5. Place des Arts de Montréal	4 026		4 024				
Statutory[2]	3 800		3 782				
6. Grand Théâtre de Québec	4 699		4 690				
7. Société de développement des industries de la culture et des communications	1 311		1 100				
TOTAL	39 506		37 690	1 400	94	95	52

[1] Act respecting the Institut québécois de recherche sur la culture, R.S.Q., c. I-13.2.

[2] Act respecting the Société de la Place des Arts de Montréal, R.S.Q., c. S-12.1.

PROGRAM 6
Summary: page **1**-16

CHARTER OF THE FRENCH LANGUAGE

1. Office de la langue française	15 197	5	14 773	10 107	567	424	1 017
2. Commission de protection de la langue francaise	1 471	1	1 465	1 129	44	67	33
3. Conseil de la langue française	2 324		2 084	1 349	74	121	294
4. Commission d'appel de francisation des entreprises	8		2				2
5. Commission de toponymie	1 385		1 367	937	112	45	103
TOTAL:	20 385	6	19 691	13 522	797	657	1 449

TOTAL FOR THE PROGRAMS:							
Voted	194 560	15	189 114	43 601	6 017	2 669	5 150
Statutory	5 796		5 778				
	200 356	15	194 892	43 601	6 017	2 669	5 150

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	49 618	24 738

The objective of this program is to support and develop the arts, literature, museums and cultural industries using policies and financial and technical assistance programs aimed at creation, production, marketing and distribution in Québec and elsewhere, in the theatre, dance, music, visual arts, private museums, publishing, reading, audio-visual, records, performance and new technology areas.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
3		34	14						5			33 877

The objective of this program is to support and develop advisory bodies and Crown corporations which provide expertise in heritage matters, to contribute to research and studies of the various aspects of cultural phenomena, to preserve and develop Québec art, promote and assist the creation and distribution of Québec films and to make available to artists and promoters of shows major facilities for the broadcasting of performances and for assisting the development of cultural and communications industries.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
	1	7	2						9			
												1 996
4	3	20	12	1								9 913
												10 485
												4 024
												3 782
												4 690
												1 100
4	4	27	14	1					9			35 990

The objective of this program is to ensure the dissemination, development, quality and respect of French in all activity sectors.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
116	1 654	225	62	52					205			344
7	166	15	3						1			
4	161	25							12			44
3	109	32	2	1					5			18
130	2 090	297	67	53					223			406

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
1 050	13 126	1 756	655	330		1			875			113 882
												5 778
1 050	13 128	1 756	655	330		1			875			119 660

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	876	119 660

AFFAIRES MUNICIPALES

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-26

MUNICIPAL LANDS MANAGEMENT

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Town planning and land management	52 051	2	52 048	2 293	280	150	37
2. Government orientation for development	829		829	353	399	13	
TOTAL:	52 880	2	52 877	2 646	679	163	37

PROGRAM 2
Summary: page **1**-26

ADMINISTRATIVE AND FINANCIAL ASSISTANCE AND SUPERVISION

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Supervision of municipal management	3 534		3 449	3 074	112	197	14
2. Financial assistance to municipalities	1 257		1 239				
Statutory[1]	4 702		289				237
3. Equalization fund	14 243		14 190				
4. Quasi-judicial services for municipal management	2 347	1	2 223	1 570	24	161	78
TOTAL:	26 083	1	21 390	4 644	136	358	329

[1] Act respecting the ville de Schefferville, S.Q., 1986, c. c1

PROGRAM 3
Summary: page **1**-26

REAL ESTATE ASSESSMENT

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Standardization and technical assistance	2 787		2 298	1 617	42	113	302
Statutory[2]			255	56	76		123
2. Compensation in lieu of taxes on Government buildings	17 622		17 478				2 549
3. Compensation in lieu of taxes on buildings of the social affairs and education networks	226 546		226 474				
4. Compensation for the levelling off of property tax on farm land	13 294		13 294				
5. Quasi-judicial services for real estate assessment	5 069	1	4 971	3 299	337	214	28
TOTAL:	265 318	1	264 770	4 972	455	327	3 002

[2] Public Officers Act, R.S.Q., c. E-6 (Commission d'étude sur la ville de Québec).

The objective of this program is to help municipalities plan their development by providing assistance for reorganization, development and town planning.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
2		17	10						58			49 201
4		59	1									
6		76	11						58			49 201

The objective of this program is to provide municipalities as well as urban and regional communities with technical assistance and to exercise supervision over financial and administrative management and to alleviate their tax burden.

2	15	30		5								
												1 239
										52		
												14 190
7	347	27	9									
9	362	57	9	5						52		15 429

The objective of this program is to standardize the preparation of assessment roles and provide taxpayers with impartial means to appeal an assessment of their property they consider unfair.

7	4	26	3						28			156
												14 929
												226 474
												13 294
21	961	76	21	1					13			
28	965	102	24	1					41			254 853

AFFAIRES MUNICIPALES

(in thousands of dollars)

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
PROGRAM 4 Summary: page 1-26 — **GENERAL ADMINISTRATION**							
1. Administration	5 346	1	4 908	3 079	461	394	457
2. Management	6 185		5 960	1 860	539	45	155
TOTAL:	11 531	1	10 868	4 939	1 000	439	612
PROGRAM 5 Summary: page 1-26 — **RELATIONS WITH MUNICIPALITIES**							
1. Institutional aid and technical assistance	2 410		2 261	1 972	34	163	50
2. Financial support to northern villages and to the Kativik Regional Government for restructuring	13 095		12 663				
TOTAL:	15 505		14 924	1 972	34	163	50
PROGRAM 6 Summary: page 1-10 — **FINANCIAL ASSISTANCE FOR SEWAGE AND WATERWORKS SYSTEM CONSTRUCTION**							
TOTAL:	49 718		46 602				
PROGRAM 7 Summary: page 1-28 — **FINANCIAL ASSISTANCE TO CROWN CORPORATIONS**							
1. Financial assistance to the Société d'aménagement de l'Outaouais	4 894		4 894				
2. Financial assistance to the Société de développement de la Baie James	5 095		5 095				
TOTAL:	9 989		9 989				
PROGRAM 8 Summary: page 1-30 — **FIRE PROTECTION**							
1. Administration and prevention	716		665	523		49	47
2. Assistance to municipalities	775		653	527		69	23
TOTAL:	1 491		1 318	1 050		118	70

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
3	3	74	10	1								426
104	2 798	281	44						134			
107	2 801	355	54	1					134			426

The objective of this program is to provide local communities with assistance for the realization of their plans for municipal reorganization and the sharing of services.

3	2	15	7						15			
												12 663
3	2	15	7						15			12 663

The objective of this program is to facilitate the building of waterworks and sewage systems in municipalities that lack financial resources.

												46 602

The objective of this program is to promote economic development in the Outaouais region by carrying out projects for the construction of industrial, commercial, recreational and tourist facilities, and to provide for the financing of the Société de développement de la Baie James.

												4 894
												5 095
												9 989

The objective of this program is to provide technical and financial assistance for fire prevention and reduction in the loss of life and property by fire.

1		11	3	1								30
3		14	1	3					13			
4		25	4	4					13			30

AFFAIRES MUNICIPALES

(in thousands of dollars)

PROGRAM 9
Summary: page 1-22

SOCIÉTÉ D'HABITATION DU QUÉBEC

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration and management	23 930	12	23 720	13 390	2 100	1 063	3 223
2. Housing assistance	283 449		273 023				
Statutory[3]	1 250		1 238				
TOTAL:	308 629	12	297 981	13 390	2 100	1 063	3 223

[3] Family Housing Act, R.S.Q., c. H-1.

PROGRAM 10
Summary: page 1-22

LANDLORD-TENANT CONCILIATION

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	12 269	1	11 849	8 236	485	394	193

TOTAL FOR THE PROGRAMS:

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	747 461	18	730 786	41 793	4 813	3 025	7 156
Statutory	5 952		1 782	56	76		360
	753 413	18	732 568	41 849	4 889	3 025	7 516

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	46 738	21 418

The objective of this program is to ensure greater access to good quality housing by encouraging renovation on the one hand and, on the other, by assuming part of the costs incurred by certain types of households or by municipalities offering subsidized housing.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
122	2 733	544	128	20					280			117
												273 023
												1 238
122	2 733	544	128	20					280			274 378

The objective of this program is to provide a conciliation service to landlords and tenants so as to help resolve their disputes.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
89	1 847	194	128	35					248			

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
368	8 710	1 368	365	66					789			662 333
										52		1 238
368	8 710	1 368	365	66					789	52		663 571

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	841	663 571

AGRICULTURE, PÊCHERIES ET ALIMENTATION

(in thousands of dollars)

PROGRAM 1
Summary: page **1-8**

PLANNING, RESEARCH AND TEACHING

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Planning and economic studies	3 808		3 356	1 954	280	99	117
2. Agricultural research	26 513	2	25 621	9 362	2 123	881	1 810
3. Instruction in farming techniques	13 625	1	13 283	7 865	1 563	226	566
TOTAL:	43 946	3	42 260	19 181	3 966	1 206	2 493

PROGRAM 2
Summary: page **1-8**

FARM FINANCING

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Internal management and support	15 982	3	13 193	9 992	998	511	82
Statutory[1]	50						
2. Farm credit	5		2				
Statutory[2]	6 157		4 508				
3. Farm credit provided by private financial institutions	46 700		43 680				
Statutory[3]	17 000		18 201				
4. Farm improvement	5 000		4 329				
Statutory[4]	100		199				
5. Establishment of young farmers	6 600		5 179				
6. Special credit	93		4				
Statutory[5]	9						
7. Farm loans	3 395		2 827				
8. Development of farm operations	12 000		4 607				
TOTAL:	113 091	3	96 729	9 992	998	511	82

[1] Act to promote credit to farm producers, R.S.Q., c. C-77.

[2] Farm Credit Act, R.S.Q., c. C-75.

[3] Act respecting farm-loan insurance and forestry-loan insurance, R.S.Q., c. A-29.1.

[4] Act to promote farm improvement, R.S.Q., c. A-18.

[5] Act to promote special farm credit to agricultural producers during critical periods, R.S.Q., c. C-79.

The objective of this program is to provide a direction to agricultural development in terms of local needs, use research to solve problems and train competent farmers.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
1		10	2						40			853
262	310	1 910	207	13		101			773	1 612		6 257
322	129	1 250	56	5		5		20	110	66		1 100
585	439	3 170	265	18		106		20	923	1 678		8 210

The objective of this program is to promote the profitability of farm operations by procuring adequate financing for them.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
33	1 053	200	147	120					49			8
												2
												4 508
												43 680
												18 201
												4 329
												199
												5 179
												4
												2 827
												4 607
33	1 053	200	147	120					49			83 544

AGRICULTURE, PÊCHERIES ET ALIMENTATION

(in thousands of dollars)

PROGRAM 3
Summary: page **1-8**

FARM PRODUCTION ASSISTANCE

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Improvement of production	23 535	1	21 526	305	171	12	7
Statutory[6]	6 464		6 325				
2. Land improvement, soil upgrading and water conservation	22 465		20 254	748	83	103	314
3. Herd health	18 126		17 817	4 002	329	256	1 058
4. Administration and regional services	30 687	2	29 885	23 647	2 759	2 195	157
TOTAL:	101 277	3	95 807	28 702	3 342	2 566	1 536

[6] Licences Act, R.S.Q., c. L-3

PROGRAM 4
Summary: page **1-8**

FARM INSURANCE

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Crop insurance	12 065		12 064				
2. Farm income stabilization insurance	108 636		108 636				
3. Internal management and support	12 250		12 247	3 135	741	279	6 640
TOTAL:	132 951		132 947	3 135	741	279	6 640

PROGRAM 5
Summary: page **1-8**

AGRICULTURAL AND FOOD PRODUCTS MARKETING

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Development of processing firms	6 586		5 087	1 488	24	132	20
Statutory[7]			4 144				
2. Market development	18 794	1	18 363	1 952	582	480	359
Statutory[8]	60		56				
3. Product quality control	21 983	1	20 752	10 655	2 267	1 614	135
TOTAL:	47 423	2	48 402	14 095	2 873	2 226	514

[7] Act respecting the sale of the Raffinerie de sucre, S.Q., 1986, c. 60

[8] Agricultural Societies Act, R.S.Q., c. S-25

The objective of this program is to improve crop and livestock yield and diversify production where possible.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
26	25	248	14	6		13	1	12	769			19 917 6 325
46	487	65	9	5					13			18 381
31	16	452	36	1					338			11 298
61	146	524	127	1					268			
164	674	1 289	186	13		13	1	12	1 388			55 921

The objective of this program is to compensate for crop yield losses and to guarantee agricultural producers an annual income under certain conditions.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
												12 064
												108 636
70	747	359	114	3					159			
70	747	359	114	3					159			120 700

The objective of this program is to promote development in the secondary food production sector, develop domestic and foreign markets and guarantee fair prices to producers and quality products for consumers.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
		4	7						16			3 396
				4 144								
16	36	57	14	14					13			14 840 56
159	47	836	92	8					333			4 606
175	83	897	113	4 166					362			22 898

AGRICULTURE, PÊCHERIES ET ALIMENTATION

(in thousands of dollars)

PROGRAM 6
Summary: page **1-8**

RÉGIE DES MARCHÉS AGRICOLES DU QUÉBEC

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	2 109		2 057	1 550	50	193	48

PROGRAM 7
Summary: page **1-8**

FARM LAND MANAGEMENT

1. Commission de la protection du territoire	6 337	12	6 199	3 390	1 265	212	275
2. Preservation of land	2 379		2 142	1 151	720	43	69
3. Contribution towards municipal and school taxes on farms	25 768		25 754				
4. Arable land bank Statutory[9]	350						
TOTAL:	34 834	12	34 095	4 541	1 985	255	344

[9] Act respecting the ministère de l'Agriculture, des Pêcheries et de l'Alimentation, R.S.Q., c. M-14.

PROGRAM 8
Summary: page **1-8**

INTERNAL MANAGEMENT AND SUPPORT

1. Administration	2 423	3	2 324	2 067	17	189	38
2. Administrative and technical support	24 269	31	23 439	8 807	900	948	833
TOTAL:	26 692	34	25 763	10 874	917	1 137	871

PROGRAM 9
Summary: page **1-8**

RÉGIE DES GRAINS

TOTAL:	1 473		1 131	869	51	88	23

The objective of this program is to supervise, coordinate and improve the marketing of agricultural produce as well as to strengthen producers' bargaining power.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
3	116	16	33						48			

The objective of this program is to preserve farm land for agricultural purposes and promote the return into production of uncultivated land.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
44	761	160	54						38			
2	12	33	1						11			100
												25 754
46	773	193	55						49			25 854

The objective of this program is the planning, coordination and management of the human, material and financial resources necessary for the administration of departmental programs.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
	2	10	1									
781	9 327	1 067	426	20					330			
781	9 329	1 077	427	20					330			

The objective of this program is to promote the improved quality of grain used in Québec.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
6	62	21	5						6			

AGRICULTURE, PÊCHERIES ET ALIMENTATION

(in thousands of dollars)

PROGRAM 10
Summary: page 1-10

DEVELOPMENT OF MARITIME FISHERIES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Resource management, development and administration	10 028	21	9 261	4 700	1 257	574	230
2. Contribution toward harvesting and processing of the resource	20 344	126	17 503	2 367	603	287	180
TOTAL:	30 372	147	26 764	7 067	1 860	861	410

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	503 978	204	472 522	100 006	16 783	9 322	12 961
Statutory	30 190		33 433				
	534 168	204	505 955	100 006	16 783	9 322	12 961

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	116 789	52 911

The objective of this program is to provide direction to maritime fisheries development and to provide firms and workers with financial assistance, support services and equipment suitable to improving production in that sector of activity.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
181	134	544	123	802					300	142		274
121	40	610	20	7		204	7		22	534	7	12 494
302	174	1 154	143	809		204	7		322	676	7	12 768
2 165	13 450	8 376	1 488	1 005 4 144		323	8	32	3 636	2 354	7	300 606 29 289
2 165	13 450	8 376	1 488	5 149		323	8	32	3 636	2 354	7	329 895

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	6 360	329 895

APPROVISIONNEMENTS ET SERVICES

(in thousands of dollars)

PROGRAM 1
Summary: page **1-28**

PERFORMANCE OF OBLIGATIONS BY DEPARTMENTS AND AGENCIES IN REGARD TO THE SOCIÉTÉ IMMOBILIÈRE DU QUÉBEC*

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Provision for increasing, with the approval of the Conseil du trésor, any appropriation of a department or agency in order to pay rent for space made available to it by the Société immobilière du Québec (**)	1						
2. Projects for improvements by departments and agencies	3 767		3 417				
Statutory[1]	5 000		5 000				
TOTAL:	8 768		8 417				

** The balance of appropriations thus transferred and those already recorded in departmental budgets for such projects may be repaid out of this provision with the right to reuse it; the preceding according to conditions set by the Conseil du trésor.

[1] Act respecting the ministère des Approvisionnements et Services, R.S.Q., c. M-23.01.

PROGRAM 2
Summary: page **1-28**

SERVICES DES ACHATS DU GOUVERNEMENT*

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	8 056	4	7 766	5 508	197	333	154

PROGRAM 3
Summary: page **1-30**

CIVIL PROTECTION*

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	4 823	2	4 440	2 749	509	140	84
Statutory[2]	6 528		3 945				
TOTAL:	11 351	2	8 385	2 749	509	140	84

[2] Act respecting the protection of persons and property in event of disaster, R.S.Q., c. P-38.1.

The objective of this program is to provide departments and agencies with the appropriations required to meet the costs related to the management service of space made available for their use by the Société immobilière du Québec.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												3 417
												5 000
												8 417

The objective of this program is carry out Government purchasing under the best conditions for the economy of Québec, and to administer the registry of suppliers and firms offering heavy equipment for rent.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
40	1 129	215	55	3					132			

The objective of this program is to ensure public protection in the event of a disaster.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
38	573	136	32	2					159			18
												3 945
38	573	136	32	2					159			3 963

APPROVISIONNEMENTS ET SERVICES

(in thousands of dollars)

PROGRAM 4
Summary: page **1**-18

RÉGIE DES INSTALLATIONS OLYMPIQUES*

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	4 901		4 681				

PROGRAM 5
Summary: page **1**-28

ADMINISTRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Statutory[3]	1 659	5	1 448	817	121	106	51

[3] Act respecting the ministère des Approvisionnements et Services, R.S.Q., c. M-23.01

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	21 548	6	20 304	8 257	706	473	238
Statutory	13 187	5	10 393	817	121	106	51
	34 735	11	30 697	9 074	827	579	289

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	9 901	3 322

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* Programs 1 through 4 were under the jurisdiction of the Minister responsible for Supplies and Services from April 1, 1986 to July 8, 1986.

The objective of this program is to support the operating expenditures of the Régie des installations olympiques.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												4 681

The objective of this program is to plan, administer and coordinate departmental resources.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
2	22	41	164	2					122			

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
78	1 702	351	87	5					291			8 116
2	22	41	164	2					122			8 945
80	1 724	392	251	7					413			17 061

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	413	17 061

NATIONAL ASSEMBLY

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

GENERAL SECRETARIAT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Secretariat services	184		175	174		1	
Statutory[1]	1 014		978	670	254	11	33
2. Protocol and parliamentary relations							
Statutory[2]	1 001		763	289	92	173	190
3. Members' salaries and allowances							
Statutory[1]	4 337	5	4 177	123		3 219	3
Statutory[2]	11 760		11 754	11 754			
Statutory[3]	12		12	12			
4. Parties' research services							
Statutory[1]	558		555	295	140	51	16
5. Members' office staff							
Statutory[1]	11 757	2	11 426	9 766		345	1 161
6. Security service							
Statutory[1]	1 617		1 119	114	698	3	21
TOTAL:	32 240	7	30 959	23 197	1 184	3 803	1 424

[1] Act respecting the National Assembly, R.S.Q., c. A-23.1

[2] Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, R.S.Q., c. C-52.1 and the Legislature Act, R.S.Q., c. L-1.

[3] Act granting a pension to the widow of Mr. Pierre Laporte, S.Q., 1970, c. 6.

PROGRAM 2
Summary: page 1-24

LEGISLATIVE SERVICES

1. Legislation	176		125	123		1	
Statutory[4]	1 138		1 107	546	103	445	9
2. Commission des droits parlementaires	215		197	194		1	1
Statutory[4]	958		911	619	183	62	35
3. Library and data processing	1 253		487	100	19	5	110
Statutory[4]	2 569		2 530	1 759	284	7	206
TOTAL:	6 309		5 357	3 341	589	521	361

[4] Act respecting the National Assembly, R.S.Q., c. A-23.1.

PROGRAM 3
Summary: page 1-24

INFORMATION

1. Journal des débats	205		196	194		1	
Statutory[5]	2 771		2 574	1 643	282	98	8
2. Broadcast of debates							
Statutory[5]	1 936		1 748	1 179	391	6	
3. Communications	1 204		990	335	456	49	29
TOTAL:	6 116		5 508	3 351	1 129	154	37

[5] Act respecting the National Assembly, R.S.Q., c. A-23.1.

The objective of this program is to make the necessary resources available to Members of the National Assembly, the parties' research services, the general secretariat, the protocol and parliamentary relations services and security services so they may carry out their tasks.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
		9	1									
	1	17		1								
	832											
1	8	17	27									
	71	50	19						14			
9		35	1			43			6	189		
10	912	128	48	1		43			20	189		

The objective of this program is to provide advice and assistance to Members in the exercise of their duty as legislators.

		1										
		4										
		1										
5		5	1	1								
	118	13	7						115			
4		219	9	34					8			
9	118	243	17	35					123			

The objective of this program is to ensure the spread of information about the National Assembly among Members and the public.

		1										
80	48	406							9			
8		90	28						46			
1	4	116										
89	52	613	28						55			

NATIONAL ASSEMBLY
(in thousands of dollars)

PROGRAM 4
Summary: page 1-24

INTERNAL MANAGEMENT AND SUPPORT

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Personnel and financial services	2 755		2 402	2 143	178	4	53
2. Ancillary and support services	1 928		1 869	1 128	345	4	3
Statutory[6]	83		78	44		15	1
3. Restaurants	1 457		1 426	443	468	2	1
4. Improvements service Statutory[6]	8 539		8 515	471	133	13	30
TOTAL:	14 762		14 290	4 229	1 124	38	88

[6] Act respecting the National Assembly, R.S.Q., c. A-23.1

PROGRAM 5
Summary: page 1-24

BUREAU DE L'ASSEMBLÉE NATIONALE

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Bureau operations	148		93	67	22	4	
2. Reserve fund	234						
Statutory[7]	230						
TOTAL:	612		93	67	22	4	

[7] Act respecting the National Assembly, R.S.Q., c. A-23.1

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	9 759		7 960	4 901	1 488	72	197
Statutory	50 280	7	48 247	29 284	2 560	4 448	1 713
	60 039	7	56 207	34 185	4 048	4 520	1 910

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	38 233	14 198

The objective of this program is to provide for the planning, management and coordination of the human, material and financial resources required for the administration of National Assembly programs.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
2	2	11	4						5			
9	1	342	12						25			
3		15										
7	18	472		5					10			
2 278	2 031	105	148						21	3 285		
2 299	2 052	945	164	5					61	3 285		

The objective of this program is to ensure Bureau operations and to make provision for any increase in voted appropriations likely to be required under National Assembly programs 1, 2, 3 and 4 as well as voted or statutory appropriations applicable to salaries, wages and allowances of National Assembly employees, on Bureau approval.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
19	143	957	23	5					155			
2 388	2 991	972	234	36		43			104	3 474		
2 407	3 134	1 929	257	41		43			259	3 474		

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	3 776	

COMMERCE EXTÉRIEUR ET DÉVELOPPEMENT TECHNOLOGIQUE

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-10

DEVELOPMENT OF EXTERNAL ECONOMIC AND TRADE RELATIONS

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	24 205	106	23 343	9 282	342	2 979	3 308
TOTAL FOR THE PROGRAMS:							
Voted	24 205	106	23 343	9 282	342	2 979	3 308

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	9 624	8 771

The objective of this program is to promote the expansion of markets for Québec goods and services, to encourage industrial agreements with foreign partners and to coordinate the economic and commercial activities of departments and public enterprises outside Québec.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
146	1 607	505	120	106					253			4 695
146	1 607	505	120	106					253			4 695

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	253	4 695

COMMUNAUTÉS CULTURELLES ET IMMIGRATION

(in thousands of dollars)

PROGRAM 1
Summary: page 1-12

CULTURAL COMMUNITIES AND IMMIGRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Cultural communities and immigrant services	15 434	2	14 926	7 458	3 211	121	1 211
2. Recruitment and selection of immigrants	4 968	19	4 929	3 630	847	296	143
3. Administration and internal management	8 262		7 998	2 986	419	240	213
TOTAL:	28 664	21	27 853	14 074	4 477	657	1 567

PROGRAM 2
Summary: page 1-12

CONSEIL DES COMMUNAUTÉS CULTURELLES ET DE L'IMMIGRATION

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	715	1	685	400	30	25	60

TOTAL FOR THE PROGRAMS:

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	29 379	22	28 538	14 474	4 507	682	1 627

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	18 981	6 434

The objective of this program is to provide cultural communities with means of fulfillment and ensure their full participation in Québec life, as well as ensuring the recruitment, selection and integration of immigrants.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
2	33	105	93						19			2 673
		6	7									
154	3 035	339	175	14					138			285
156	3 068	450	275	14					157			2 958

The objective of this program is to provide the Minister of Cultural Communities and Immigration with the advice required by law, and with advice on the needs of cultural communities and immigration.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
	143	10	9						8			

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
156	3 211	460	284	14					165			2 958

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	165	2 958

COMMUNICATIONS

(in thousands of dollars)

PROGRAM 1
Summary: page 1-28

INTERNAL MANAGEMENT AND SUPPORT

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	1 644		1 511	933	23	61	106
2. Administrative and technical support	12 660	4	12 296	2 698	248	285	203
3. Postal and Government courier service*	24 584		24 052	3 094	211	19 970	31
4. Office equipment maintenance*	1 063		1 023	974	19	15	14
TOTAL:	39 951	4	38 882	7 699	501	20 331	354

* These program elements were under the jurisdiction of the Minister of Supplies and Services from October 8, 1986 until March 31, 1987 by virtue of section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 1510-86.

PROGRAM 2
Summary: page 1-28

GOVERNMENT PUBLICATIONS AND INFORMATION

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Means of communication	5 345	1	5 058	4 044	39	139	226
2. Communication-Québec	9 503	1	8 878	5 278	1 670	338	260
3. Government publications	4 685	1	4 565	3 867	229	159	84
4. Library	1 387		1 318	890	49	2	260
5. Government copy services*	3 003		2 973	2 934	15	20	4
TOTAL:	23 923	3	22 792	17 013	2 002	658	834

* This program element was under the jurisdiction of the Minister of Supplies and Services from October 8, 1986 until March 31, 1987 by virtue of section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 1510-86.

PROGRAM 3
Summary: page 1-28

BUREAU CENTRAL DE L'INFORMATIQUE

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Interdepartmental coordination	6 135	2	3 659	990	32	51	1 230
2. Information processing and expertise	25 551		23 311	6 727	586	124	5 858
TOTAL:	31 686	2	26 970	7 717	618	175	7 088

PROGRAM 4
Summary: page 1-28

GOVERNMENT TELECOMMUNICATIONS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Telecommunications services	59 663		58 688			54 113	362
2. Expertise and telecommunications support	5 298	1	5 096	4 019	307	135	270
TOTAL:	64 961	1	63 784	4 019	307	54 248	632

The objective of this program is to provide for the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs and to provide mail and courier service to Government departments and agencies.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
8	3	50	9						88			230
105	8 557	118	43						39			
230	19	282	48						167			
1												
344	8 579	450	100						294			230

The objective of this program is to inform the public about Government programs, activities and services and to help departments and agencies, on request, with publishing and their producing information or publicity programs.

49	37	355	45						124			
203	80	264	98	11					676			
21	13	88	85	2					17			
5	5	83	6	16					2			
278	135	790	234	29					819			

The objective of this program is to coordinate the development and operation of data-processing systems and to provide computer services to departments.

20	87	34	17	27					58			1 113
1 150	6 805	628	181	248					1 004			
1 170	6 892	662	198	275					1 062			1 113

The objective of this program is to plan, coordinate and supervise the acquisition, establishment and use of communications facilities by the Government and to a certain extent by public agencies.

1 493	158	131	377	67					1 831	156		
45	42	110	29	3					136			
1 538	200	241	406	70					1 967	156		

COMMUNICATIONS

(in thousands of dollars)

PROGRAM 5
Summary page **1**-12

COMMUNICATIONS POLICY AND DEVELOPMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Policy and research	2 124	2	2 092	1 376	253	168	145
2. Communications development	2 103	2	2 072	1 226	350	126	229
3. Financial assistance for communications firms	7 421		6 905				
TOTAL:	11 648	4	11 069	2 602	603	294	374

PROGRAM 6
Summary: page **1**-12

RÉGIE DES SERVICES PUBLICS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	2 151		1 917	1 415	41	49	39

PROGRAM 7
Summary: page **1**-12

COMMISSION D'ACCÈS À L'INFORMATION

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	2 114	1	1 807	1 039	324	118	72

PROGRAM 8
Summary: page **1**-16

RADIO-QUÉBEC

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	58 607		58 607				

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAMS:							
Voted	235 041	15	225 828	41 504	4 396	75 873	9 393

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	45 900	108 659

The objective of this program is to promote, guide, coordinate and supervise the development of communications networks and facilities in Québec.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
9	15	55	23	1					47			
10	24	32	34	2					39			
												6 905
19	39	87	57	3					86			6 905

The objective of this program is to ensure the supervision and control required for protecting the public interest in the development and operation of certain public services, particularly in the telecommunications sector.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
3	337	17	1	1					14			

The objective of this program is to provide individuals with access to documents held by public agencies while ensuring the protection of personal information; it also aims to offer citizens a means of having decisions of public agencies concerning confidentiality reviewed.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
2	195	35	5	1					16			

The objective of this program is to provide Government agencies with a service for producing audio-visual material and to offer the public radio and television broadcasts that will stimulate intellectual development.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
												58 607

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
3 354	16 377	2 282	1 001	379					4 258	156		66 855

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	4 414	66 855

CONSEIL EXÉCUTIF

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

OFFICE OF THE LIEUTENANT-GOVERNOR

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	440		435	297		5	101

PROGRAM 2
Summary: page 1-24

SUPPORT SERVICES FOR THE PRIME MINISTER AND THE CONSEIL EXÉCUTIF

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Prime Minister's office	2 818		2 683	1 790	47	300	122
2. General secretariat and clerk of the Conseil exécutif	8 241	1	8 183	5 683	1 220	288	634
3. Amerindian and Inuit Affairs	4 528		4 194	1 029	726	848	208
4. Internal management and administrative support	8 236		7 788	1 998	237	99	283
5. Allowances to members Statutory[1]	1 080		1 078	1 078			
TOTAL:	24 903	1	23 926	11 578	2 230	1 535	1 247

[1] Executive Power Act (R.S.Q., c. E-18.)

The objective of this program is to enable the Lieutenant-Governor to assume the duties incumbent on him by law.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
6	2	22	1						1			

The objective of this program is to provide the Prime Minister, the Conseil exécutif and its committees with the human and technical resources required to carry out their duties.

	3	1										420
3	17	67	4						17			250
90	14	211	38					39	217	48		726
155	4 416	287	81	14					218			
248	4 450	566	123	14				39	452	48		1 396

CONSEIL EXÉCUTIF

(in thousands of dollars)

PROGRAM 3
Summary page 1-24

PROMOTION OF WOMEN'S RIGHTS

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Office of the Minister responsible for the Status of Women	565	1	549	413	6	51	14
2. Secrétariat à la condition féminine	1 937		1 590	692	281	114	159
TOTAL:	2 502	1	2 139	1 105	287	165	173

PROGRAM 4
Summary: page 1-28

CANADIAN INTERGOVERNMENTAL AFFAIRS

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Office of the Minister responsible for Canadian Intergovernmental Affairs	133		86			28	5
2. Secrétariat aux affaires intergouvernementales canadiennes	6 352	44	6 084	3 029	142	662	865
3. Interprovincial cooperation and Francophone affairs	1 183		1 108			58	79
TOTAL:	7 668	44	7 278	3 029	142	748	949

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	34 433	46	32 700	14 931	2 659	2 453	2 470
Statutory	1 080		1 078	1 078			
	35 513	46	33 778	16 009	2 659	2 453	2 470

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	18 668	10 961

The objective of this program is to ensure the coordination and development of Government policies and activities with respect to the status of women.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
	5	1	7						2			50
1	6	31	10	2					19			275
1	11	32	17	2					21			325

The objective of this program is to coordinate the relations of the gouvernement du Québec in its dealings with the federal government and the other provincial governments.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
		1							2			50
14	400	105	19	4					44			800
												971
14	400	106	19	4					46			1 821

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
269	4 863	726	160	20				39	520	48		3 542
269	4 863	726	160	20				39	520	48		3 542

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	607	3 542

CONSEIL DU TRÉSOR

(in thousands of dollars)

PROGRAM 1
Summary: page 1-26

BUDGET MANAGEMENT AND ADMINISTRATIVE POLICY

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Budget policy	3 170		3 091	2 853	132	18	58
2. Management policy	3 967		3 562	2 160	150	74	378
3. Personnel and labour relations policy	7 044	1	5 499	3 987	304	254	743
4. Administrative and technical support	4 881	5	4 764	1 683	108	116	173
5. Office of the Minister responsible for Supplies and Services	660		266	134	15	30	28
TOTAL:	19 722	6	17 182	10 817	709	492	1 380

TOTAL FOR THE PROGRAMS:							
Voted	19 722	6	17 182	10 817	709	492	1 380

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	11 526	5 088

The objective of this program is to determine overall policy for human resource management, to allocate human, material and financial resources in accordance with Government priorities and to see that departments and agencies depending in those resources use them efficiently in implementing programs.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
9		2	12	1					6			
94	216	24	26	38					402			
79	39	39	34	2					18			
87	2 068	325	50	12					142			
1	6	6	46									
270	2 329	396	168	53					568			

270	2 329	396	168	53					568			

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	568	

ÉDUCATION

(in thousands of dollars)

PROGRAM 1
Summary: page 1-16

ADMINISTRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	4 775		4 701	3 172	76	307	419
2. Planning and teaching development	13 290	1	12 733	7 840	796	331	1 618
3. Internal administration	46 911	8	46 657	13 604	1 811	3 230	3 152
4. Network administration	20 927	1	20 924	16 906	744	868	501
5. Labour relations	6 931		6 873	2 790	56	46	1 396
TOTAL:	92 834	10	91 888	44 312	3 483	4 782	7 086

PROGRAM 2
Summary: page 1-16

CONSEIL SUPÉRIEUR DE L'ÉDUCATION

TOTAL:	2 265	1	2 166	1 152	12	139	505

The objective of this program is to ensure the administration of all programs entrusted to the ministère de l'Éducation, to coordinate the pre-school, elementary and secondary educational systems and provide them with the necessary educational and administrative support services.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
22	24	55	39						78			509
51	18	115	38	4					70			1 852
1 310	14 461	1 478	282	74					874			6 381
88	81	194	76	12					179			1 275
10	15	40	15	2					45			2 458
1 481	14 599	1 882	450	92					1 246			12 475

The objective of this program is to provide the Minister of Education with advice, as required by law, and as pertains to the state of education and needs.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
14	210	45	55	1					33			

EDUCATION

(in thousands of dollars)

PROGRAM 3
Summary: page 1-16

PRIVATE SCHOOLS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	193 602		192 729				
Statutory[1]	27 862		27 386				
TOTAL:	221 464		220 115				

[1] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 4
Summary: page 1-16

PUBLIC ELEMENTARY AND SECONDARY EDUCATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operations	3 654 291		3 654 290				
Statutory[2]	240 513		205 843				
2. Investments	18 813		18 813				
3. Debt service	359 101		359 101				
4. Adults	146 739		146 739				
TOTAL:	4 419 457		4 384 786				

[2] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 5
Summary: page 1-16

POPULAR EDUCATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	12 289		12 133				

TOTAL FOR THE PROGRAMS:

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	4 479 934	11	4 477 859	45 464	3 495	4 921	7 591
Statutory	268 375		233 229				
	4 748 309	11	4 711 088	45 464	3 495	4 921	7 591

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	48 959	31 341

The objective of this program is to maintain private elementary and secondary educational institutions and the quality by providing them with needed administrative and financial support.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												192 729
												27 386
												220 115

The objective of this program is to make educational and support services available to students by providing school boards with the necessary resources for operations and development.

												3 654 290
												205 843
												18 813
												359 101
												146 739
												4 384 786

The objective of this program is to encourage the creation of popular education activities by volunteer organizations.

												12 133

1 495	14 809	1 927	505	93					1 279			4 396 280
												233 229
1 495	14 809	1 927	505	93					1 279			4 629 509

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	1 279	4 629 509

ÉNERGIE ET RESSOURCES

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-8

FOREST INVENTORY

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Research	3 697	2	3 659	2 507	346	53	25	59
2. Timber surveys	6 626		6 438	1 860	478	208	3 241	29
TOTAL:	10 323	2	10 097	4 367	824	261	3 266	88

PROGRAM 2
Summary: page **1**-8

FOREST IMPROVEMENT

1. Public forest development	109 481	5	101 556	7 004	26 493	3 042	36 645	1 584
2. Private forest development	36 038		29 988	1 684	1 229	379	7 554	50
TOTAL:	145 519	5	131 544	8 688	27 722	3 421	44 199	1 634

PROGRAM 3
Summary: page **1**-8

FOREST PROTECTION

1. Fire prevention and control	13 281		13 129	485	62	76	12 394	4
2. Preventive measures and control of tree disease and harmful insects	10 990	2	9 199	1 518	3 308	724	346	230
3. Forest conservation education	2 326		2 257	872	770	106	90	18
TOTAL:	26 597	2	24 585	2 875	4 140	906	12 830	252

PROGRAM 4
Summary: page **1**-8

FOREST USE

1. Forest use planning	8 283	2	8 020	6 834	264	214	53	58
2. Operational control	9 389		9 198	7 391	385	341	63	150
3. Logging roads	9 805		9 567	1 056	240	103	6	27
TOTAL:	27 477	2	26 785	15 281	889	658	122	235

The objective of this program is to acquire, process and update forest data, test and perfect certain forest operations techniques and to prepare the various development options.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
24	240	108								152			145
25	416	36							1	129			15
49	656	144							1	281			160

The objective of this program is to improve the productive capacity of private and public woodlands, both in terms of quality and quantity, so as to meet the demand for ligneous matter and respond to other needs.

3 853	7 940	8 669	21		75		40	95	578	3 538	1 362		617
147	378	75								69			18 423
4 000	8 318	8 744	21		75		40	95	578	3 607	1 362		19 040

The objective of this program is to protect the forest from fire, insects, disease and misuse by man.

	12	11	1							44			40
1 478	865	158	9							558	5		
21	130	13								10			227
1 499	1 007	182	10							612	5		267

The objective of this program is to ensure wood supplies to present and future processing plants while taking into account the local, productive capacity of the sources of ligneous matter and the needs of other forest resource users.

57	235	60					30		5	64	146		
48	438	19								363			
36	92	11	4	6	177	12	301	666	16	83	14		6 717
141	765	90	4	6	177	12	331	666	21	510	160		6 717

ÉNERGIE ET RESSOURCES

(in thousands of dollars)

PROGRAM 5
Summary: page 1-8

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Administration	7 912	4	7 660	5 832	301	543	331	12
2. Administrative and technical support	28 530	25	28 333	11 196	1 467	828	1 119	255
TOTAL:	36 442	29	35 993	17 028	1 768	1 371	1 450	267

PROGRAM 6
Summary: page 1-8

FORESTRY FINANCING

1. Internal management and support	1 137		1 108	926	31	89	5	4
2. Forestry loans	878		877					
Statutory[1]	1 383		690					
3. Guaranteed forestry loans	446		445					
Statutory[1]	50		1					
Statutory[2]			535					
TOTAL:	3 894		3 656	926	31	89	5	4

[1] Forestry Credit Act, R.S.Q., c. C-78

[2] Act respecting farm-loan insurance and forestry-loan insurance, R.S.Q., c. A-29.1

PROGRAM 7
Summary: page 1-8

FOREST INDUSTRY DEVELOPMENT

TOTAL:	25 912	1	25 795	1 390	231	151	865	14

PROGRAM 8
Summary: page 1-28

LAND INVENTORY AND SURVEY

1. Integrated mapping and surveys	14 027	1	13 845	5 037	668	207	2 259	194
2. Territorial rights	374		345	294	4	26		
TOTAL:	14 401	1	14 190	5 331	672	233	2 259	194

The objective of this program is to provide for the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
30	107	66	1							33			404
11 381	1 661	194	13				1			218			
11 411	1 768	260	14				1			251			404

The objective of this program is to make credit more available in order to promote investment in the development and consolidation or private forests.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
1	27	9	1							15			
													877
													690
													445
													1
													535
1	27	9	1							15			2 548

The objective of this program is to promote the rationalization and development of the wood processing sector.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
18	48	23	1							36			23 018

The objective of this program is to collect data on territorial size, shape, use, boundaries and description.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
38	379	103	1							341			4 618
1	3	3								14			
39	382	106	1							355			4 618

ÉNERGIE ET RESSOURCES

(in thousands of dollars)

PROGRAM 9
Summary: page 1-28

PUBLIC LAND MANAGEMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
TOTAL:	6 332	1	6 229	4 663	968	141	27	39

PROGRAM 10
Summary: page 1-8

GEOLOGICAL SURVEYING AND MINERAL EXPLORATION

1. Surveys and geoscientific studies	11 232	3	10 907	1 535	1 095	1 782	4 863	205
2. Mining exploration assistance	8 926		8 034	2 306	126	695	447	37
TOTAL:	20 158	3	18 941	3 841	1 221	2 477	5 310	242

PROGRAM 11
Summary: page 1-8

MINERALS PRODUCTION AND MINE MANAGEMENT

1. Assistance to the mining industry	40 746		38 516	1 221	95	72	17	7
2. Policy and evaluation	1 008		913	668	130	28	9	17
3. Mining duties, permits and leases	2 327	1	1 989	1 348	222	66	211	4
Statutory[3]	13 600		362					
TOTAL:	57 681	1	41 780	3 237	447	166	237	28

[3] Mining Duties Act, R.S.Q., c. D-15.

PROGRAM 12
Summary: page 1-8

MINERAL RESEARCH, ANALYSES AND ASSAYS

1. Analyses and tests	2 535		2 529	1 812	159	25	58	18
2. Research and development	3 830	2	3 807	2 267	221	76	403	75
3. Mining technology	1 076	1	1 065	451	193	82	147	6
TOTAL:	7 441	3	7 401	4 530	573	183	608	99

PROGRAM 13
Summary: page 1-10

RÉGIE DE L'ÉLECTRICITÉ ET DU GAZ

TOTAL:	1 566		1 319	950	91	23	16	22

The objective of this program is to carry out the various transactions for the disposal or lease of certain parts of the public domain and to control the use of public land.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
56	132	40	1							162			

The objective of this program is to gather knowledge of Québec's geology and mineral composition and to promote mineral exploration on its territory.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
222	710	160	10							277			48
38	177	42								169			3 997
260	887	202	10							446			4 045

The objective of this program is to inventory and encourage mining activity, to promote certain development projects and infrastructure investments with the industry and also to regulate some of the conditions for mining activities.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
1	15	15	3	13	380	44	142	1 623	153	91	4 036		30 588
18	18	9								16			
23	70	21								24			
			362										
42	103	45	365	13	380	44	142	1 623	153	131	4 036		30 588

The objective of this program is to encourage the extraction, processing and use of minerals through applied research and to provide analytical services and technical advice.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
1	136	8	1							311			
18	349	45	3							275	75		
9	37	22								118			
28	522	75	4							704	75		

The objective of this program is to ensure protection to consumers and distributors of gas and electricity in matters of accident prevention, expropriation, rate-setting and supplies.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
194	11	3								9			

ÉNERGIE ET RESSOURCES

(in thousands of dollars)

PROGRAM 14
Summary: page 1-10

STUDIES, RESEARCH AND INITIATIVES CONCERNING ENERGY

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Policy and strategy	1 617	1	1 462	947	87	88	160	15
2. Conventional energy sources	4 435	1	3 312	2 029	107	181	42	
3. Development of energy conservation	5 376	1	3 741	723	814	184	428	10
4. Development of new sources of energy	3 587		1 430	320	19	33	49	
TOTAL:	15 015	3	9 945	4 019	1 027	486	679	25

TOTAL FOR THE PROGRAMS:								
Voted	383 725	53	356 672	77 126	40 604	10 566	71 873	3 143
Statutory	15 033		1 588					
	398 758	53	358 260	77 126	40 604	10 566	71 873	3 143

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	117 730	128 533

The objective of this program is to encourage the search for oil and natural gas in Québec and to determine the direction of Government policy on fossil fuels and electricity.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
26	22	12	3							56			46
5	26	10											912
16	87	24	1							59			1 396
													1 009
47	135	46	4							115			3 362
17 785	14 761	9 969	74	19	632	56	514	2 384	753	7 234	5 638		93 541
			362										1 226
17 785	14 761	9 969	436	19	632	56	514	2 384	753	7 234	5 638		94 767

	CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURE	TRANSFER
	651	16 579	94 767

ENSEIGNEMENT SUPÉRIEUR ET SCIENCE

(in thousands of dollars)

PROGRAM 1
Summary page 1-16

ADMINISTRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	2 606	1	2 070	1 406	9	76	135
2. Internal administration	13 211	4	12 532	3 556	573	1 382	521
3. Administration of financial assistance	6 116		5 978	3 601	1 831	33	297
4. Administration of higher education	12 742	4	12 550	8 845	417	300	971
5. Administration of science and technology	2 468	1	1 692	1 031	394	78	131
6. Technological development*	705		610		233	49	320
TOTAL:	37 848	10	35 432	18 439	3 457	1 918	2 375

* This element was under the jurisdiction of the Minister of External Trade and Technological Development from October 8, 1986 until March 31, 1987 by virtue of C.T. 162418 of October 8, 1986.

PROGRAM 2
Summary: page 1-16

CONSULTATION

1. Conseil de la science et de la technologie	1 147		1 110	454	227	68	283
2. Conseil des collèges	1 158		1 014	525	192	69	200
3. Conseil des universités	1 162		1 104	623	64	53	313
TOTAL:	3 467		3 228	1 602	483	190	796

PROGRAM 3
Summary: page 1-16

STUDENT FINANCIAL ASSISTANCE

1. Scholarships further to loans	210 586		184 034				
2. Interest and repayments to banks	70 700	9 738	60 133				
3. Other grants	5 019		4 914				
TOTAL:	286 305	9 738	249 081				

The objective of this program is to ensure the administration of programs and to coordinate the activities of the higher education systems and activities promoting the development of the science and technology sector by providing them with support and management services.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
8		1	5	2					60			368
433	4 000	488	264	4					128			1 183
62	8	75	55	1					15			
37	8	74	46	2					72			1 778
2		4	23	1					28			
4		4										
546	4 016	646	393	10					303			3 329

The objective of this program is to provide the Minister of Higher Education and Science with advice, as required by law, and as pertains to the state and needs of higher education, science and technology.

4	8	31	17	8					10			
4	6	11	5						2			
3	9	14	5	3					17			
11	23	56	27	11					29			

The objective of this program is to facilitate accessibility to higher education by providing financial support to students.

												184 034
				272								59 861
												4 914
				272								248 809

ENSEIGNEMENT SUPÉRIEUR ET SCIENCE

(in thousands of dollars)

PROGRAM 4
Summary: page 1-10

SCIENCE AND TECHNOLOGY

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Support for scientific and technical employment	5 745		5 687				
2. Support for scientific and technical development projects	5 453		4 533				
3. Support for applied research centres	11 670		8 239				
4. Agence québécoise de valorisation industrielle de la recherche							
5. Provision to increase funding, with Conseil du trésor approval, for scientific and technical research and development projects	302						
6. Technological development*	32 388		15 122				1
TOTAL:	55 558		33 581				1

* This element was under the jurisdiction of the Minister of External Trade and Technological Development from October 8, 1986 until March 31, 1987 by virtue of C.T. 162418 of October 8, 1986.

PROGRAM 5
Summary: page 1-16

COLLEGE EDUCATION

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operations, public institutions	744 645		744 645				
Statutory[1]	40 352		59 586				
2. Debt service	99 900		99 900				
3. Adult education	10 628		10 627				
4. Operations, private institutions	65 581		65 581				
Statutory[1]	10 249		6 320				
TOTAL:	971 355		986 659				

[1] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., C. R-10.

PROGRAM 6
Summary: page 1-16

UNIVERSITY EDUCATION

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operations	1 019 499		1 019 499				
Statutory[2]	1 281		1 806				
2. Investments	666		656				
3. Debt service	94 117		94 116				
4. Remuneration of hospital interns and residents	61 898		60 244				
TOTAL:	1 177 461		1 176 321				

[2] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

The objective of this program is to provide the financial resources necessary for developing, implementing and coordinating policies in the area of science and technology.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												5 687
												4 533
												8 239
			125									14 996
			125									33 455

The objective of this program is to make educational and educational support services available to college students by providing public and private establishments with the financial resources necessary for their operation and development.

												744 645
												59 586
												99 900
												10 627
												65 581
												6 320
												986 659

The objective of this program is to promote teaching and research by providing universities with the financial resources necessary for their operation and development.

												1 019 499
												1 806
												656
												94 116
												60 244
												1 176 321

ENSEIGNEMENT SUPÉRIEUR ET SCIENCE

(in thousands of dollars)

PROGRAM 7
Summary: page 1-16

FONDS POUR LA FORMATION DE CHERCHEURS ET L'AIDE À LA RECHERCHE

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Assistance for research	18 833		18 833				
2. Scholarships	10 555		10 555				
3. Management subsidies	2 180		2 180				
TOTAL:	31 568		31 568				

PROGRAM 8
Summary: page 1-28

ORGANIZATION AND REGULATION OF THE PROFESSIONS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	2 953		2 588	1 454	68	102	634

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	2 514 633	9 748	2 450 746	21 495	4 008	2 210	3 806
Statutory	51 882		67 712				
	2 566 515	9 748	2 518 458	21 495	4 008	2 210	3 806

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	25 503	12 412

The objective of this program is to promote the development of university research and the training of researchers and specialists.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												18 833
												10 555
												2 180
												31 568

The objective of this program is to enable the Office des professions du Québec to ensure that each professional corporation works to protect the public.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
8	195	34	21	2					52			18

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
565	4 234	736	566	295					384			2 412 447 67 712
565	4 234	736	566	295					384			2 480 159

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	384	2 480 159

ENVIRONNEMENT

(in thousands of dollars)

PROGRAM 1
Summary: page 1-10

PLANNING, RESEARCH AND PREVENTION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	
1. Environmental strategies and assessments	3 292	1	3 278	2 455	211	108	136	9
2. Research and laboratories	3 925		3 867	2 378	260	47	98	46
TOTAL:	7 217	1	7 145	4 833	471	155	234	55

PROGRAM 2
Summary: page 1-10

WATER MANAGEMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	
1. Water resources	17 109	7	17 097	8 811	711	1 222	1 006	380
2. Water treatment	10 050	1	10 043	7 689	1 050	491	353	54
3. Debt service	186 702		186 693					
TOTAL:	213 861	8	213 833	16 500	1 761	1 713	1 359	434

PROGRAM 3
Summary: page 1-10

LAND AND AIR MANAGEMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	
1. Land	8 660	2	7 976	3 786	949	379	1 336	29
2. Air	6 004		6 000	2 243	86	127	372	40
TOTAL:	14 664	2	13 976	6 029	1 035	506	1 708	69

PROGRAM 4
Summary: page 1-10

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	
1. Central administration	13 909	13	12 892	4 993	278	289	382	119
2. Regional administration	3 701	1	3 656	2 918	111	239	94	28
TOTAL:	17 610	14	16 548	7 911	389	528	476	147

The objective of this program is to ensure the planning and guidance of departmental policy and initiatives with respect to the needs of the ambient atmosphere and to prevent its deterioration by developing and applying the appropriate measures.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
7	60	7	1							3			281
10	493	16	8						3	146			362
17	553	23	9						3	149			643

The objective of this program is to study, restore and develop water resources and the water habitat so as to restore the qualitative and quantitative characteristics which enable them to be utilized for the uses which are required.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
146	802	106	3		89	58	235	57	23	439	2 272	12	725
54	247	26	1				30			48			
													186 693
200	1 049	132	4		89	58	265	57	23	487	2 272	12	187 418

The objective of this program is to study and restore the atmospheric and land environments and restore the qualitative and quantitative characteristics which enable them to be utilized for the uses which are required.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
119	188	15	1							16	337		821
9	129	28	1							47			2 918
128	317	43	2							63	337		3 739

The objective of this program is to provide the planning, management and coordination of human, material and financial resources required for the administration of departmental programs.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
5 934	219	54	9							95			520
40	106	42	1							77			
5 974	325	96	10							172			520

ENVIRONNEMENT

(in thousands of dollars)

PROGRAM 2
Summary: page 1-10

ADVISORY BODIES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Bureau d'audiences publiques sur l'environnement	1 121		1 108	733	77	90	175	2
2. Advisory councils on the environment and ecological reserves	453		439	352	4	23	38	1
TOTAL:	1 574		1 547	1 085	81	113	213	3
TOTAL FOR THE PROGRAMS:								
Voted	254 926	25	253 049	36 358	3 737	3 015	3 990	708

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	40 095	16 645

The objective of this program is to consult and inform the public on environmental matters and provide the Minister of the Environment with advice as required by law.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
7	20	2								2			
3	17	1											
10	37	3								2			
6 329	2 281	297	25		89	58	265	57	26	873	2 609	12	192 320

	CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURE	TRANSFER
	89	3 900	192 320

FINANCES

(in thousands of dollars)

PROGRAM 1
Summary: page 1-26

ECONOMIC AND FISCAL POLICY STUDIES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Fiscal policies	1 947		1 931	1 615	126	44	96	7
2. Economic research	1 080		1 054	854	28	6	135	4
TOTAL:	3 027		2 985	2 469	154	50	231	11

PROGRAM 2
Summary: page 1-26

TREASURY AND PUBLIC DEBT MANAGEMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Financial policy and transactions	4 548	1	4 382	3 647	158	59	31	20
Statutory[1]	2 754 230	21	2 771 093				4 726	
2. Financing of the public debt	1 253		1 230	1 071	45	7	48	5
3. Management of certain term borrowings of agencies in the Education and Social Affairs networks	6 251		5 059					
TOTAL:	2 766 282	22	2 781 764	4 718	203	66	4 805	25

[1] Financial Administration Act, R.S.Q., c. A-6.

PROGRAM 3
Summary: page 1-26

GOVERNMENT ACCOUNTING

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Accounting and internal management services	16 745	2	16 623	15 336	350	139	3	68
2. Systems and methods development	2 387		2 314	1 657	150	4	397	6
3. Auditing of systems and of claims relating to federal-provincial agreements	2 903		2 858	2 747	19	46	1	10
TOTAL:	22 035	2	21 796	19 740	519	189	401	84

The objective of this program is to advise the Government on questions of financial, economic and fiscal policy as well as on financial relations with the federal government.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
	10	19	3						11			
	6	3	1						17			
	16	22	4						28			

The objective of this program is to manage Government cash funds and to negotiate and administer borrowings by the Government and certain agencies in the parapublic sector.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	TRANSFER
15	384	35	2						31			
			375	2 765 992								
35	6	4	7						2			
50	390	39	384	2 765 992					33			5 059

The objective of this program is to ensure that expenditures are properly made, to prepare financial statements and provide administrators with all relevant accounting information.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	TRANSFER
31	575	45	7						69			
1	19	38	3						39			
4	10	7	2						12			
36	604	90	12						120			

FINANCES

(in thousands of dollars)

PROGRAM 4
Summary: page 1-26

CONTINGENCY FUND

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Provision to increase any appropriation, with Conseil du trésor approval, provided that the amount thus added does not exceed the greater of $100 000 or 10 % of the appropriation thus increased; any amount repaid under this appropriation may be reused for the same purpose	819							
2. Provision to increase any appropriation, with Conseil du trésor approval, that may be applied to wages, salaries or allowances of Government or parapublic sector employees	5 026							
3. Provision to increase any appropriation, with Conseil du trésor approval, to carry out departmental projects for economic assistance or development	4 550							
4. Provision to increase any appropriation, with Conseil du trésor approval, that may be applied to arrears in the Education and Social Affairs networks	122 852							
5. Provision to increase any appropriation, with Conseil du trésor approval, required to solve the problem of overcrowding in emergency services								
TOTAL:	133 247							

PROGRAM 5
Summary: page 1-26

INTERNAL MANAGEMENT AND SUPPORT

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
TOTAL:	9 821	3	9 429	2 881	210	753	995	255

The objective of this program is to provide for unforeseen expenditures that may arise in the administration of Government program.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	

The objective of this program is to ensure the planning, management and coordination of human, material and financial resources required for the administration of departmental programs.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	TRANSFER
3 192	348	118	79						377			221

FINANCES

(in thousands of dollars)

PROGRAM 6
Summary: page 1-12

INSPECTOR GENERAL OF FINANCIAL INSTITUTIONS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Entretien
TOTAL	17 045	2	16 970	12 384	635	562	279	164

PROGRAM 7
Summary: page 1-12

CONTROL, SUPERVISION AND DEVELOPMENT OF THE SECURITIES TRADE

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Entretien
Voted	4 941		4 939	3 143	176	141	552	22
Statutory[2]	139		101	101				
TOTAL	5 080		5 040	3 244	176	141	552	22

[2] Securities Act, R.S.Q., c. V-1.1

PROGRAM 8
Summary: page 1-28

STATISTICS, SOCIOECONOMIC FORECASTS AND GENERAL RESEARCH

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Entretien
TOTAL	7 356		7 112	6 229	183	115	304	36

TOTAL FOR THE PROGRAMS

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Entretien
Voted	209 524	8	73 901	51 564	2 080	1 876	2 841	597
Statutory	2 754 369	21	2 771 194	101			4 726	
	2 963 893	29	2 845 095	51 665	2 080	1 876	7 567	597

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	53 745	2 784 925

The objective of this program is to supervise and inspect financial institutions and to ensure a control on the creation and change of enterprises in Québec.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
1 811	453	171	12							499			

The objective of this program is to provide investors with protection from unfair and fraudulent practices as well as to see to the orderly operation of the market.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
811	53	15	3							18			5
811	53	15	3							18			5

The objective of this program is to provide for the analysis and projection of socioeconomic variables that describe changes to the structure of the Québec economy as well as to ensure that statistical data on Québec is gathered, processed, analyzed and made available.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
57	99	17	7							65			

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
5 957	1 963	472	126 375	2 765 992						1 140			5 285
5 957	1 963	472	501	2 765 992						1 140			5 285

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	1 140	5 285

INDUSTRIE ET COMMERCE

(in thousands of dollars)

PROGRAM 1
Summary: page 1-10

TECHNICAL AND PROFESSIONAL SUPPORT FOR THE DEVELOPMENT AND GROWTH OF THE MANUFACTURING, COMMERCIAL AND COOPERATIVE SECTORS

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING STAFF		OPERATING OTHER EXPENDITURE	
ELEMENTS		Investments Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Internal management	11 649	2	11 261	6 542	308	578	191
2. Sector policies and strategies	9 357	5	9 067	7 065	344	775	452
3. Services to manufacturing concerns, commercial firms and cooperatives	12 605	5	12 161	9 231	465	817	618
TOTAL	33 611	12	32 489	22 838	1 117	2 170	1 261

PROGRAM 2
Summary: page 1-10

FINANCIAL SUPPORT FOR THE DEVELOPMENT AND GROWTH OF THE MANUFACTURING, COMMERCIAL AND COOPERATIVE SECTORS

1. Société de développement industriel du Québec	132 331	36 245	90 790	5 530	1 196	444	239
Statutory[1]			369				
2. Société de développement des coopératives	3 415		2 915				
3. Financial assistance to businesses and organizations	69 755		67 212			8	8
TOTAL	205 501	36 245	161 286	5 530	1 196	452	247

[1] Act respecting the ministère de l'Industrie et du Commerce, R.S.Q., c. M-17

PROGRAM 3
Summary: page 1-10

SUPPORT FOR CROWN CORPORATIONS AND AGENCIES

1. Centre de recherche industriel du Québec Statutory[2]	17 800		17 800				
2. Institut national de productivité	833		800				
3. SIDBEC	95 700		95 063				
4. Société du parc industriel du centre du Québec	7 167		6 928	615	108	118	204
TOTAL	121 500		120 591	615	108	118	204

[2] Act respecting the Centre de recherche industrielle du Québec, R.S.Q., c. C-8

TOTAL FOR THE PROGRAMS:							
Voted	342 812	36 257	296 197	28 983	2 421	2 740	1 712
Statutory	17 800		18 169				
	360 612	36 257	314 366	28 983	2 421	2 740	1 712

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	31 404	16 952

The objective of this program is to offer various forms of professional and technical support to businesses and organizations for industrial and commercial development and the development of cooperatives.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
133	3 116	227	34	13					119			
22	46	183	19	60					101			
164	57	680	53	6					70			
319	3 219	1 090	106	79					290			

The objective of this program is to offer various forms of financial support to businesses and organizations for industrial and commercial development and the development of cooperatives.

81	1 155	153	68	1 369					511			81 412
												2 915
												67 196
81	1 155	153	68	370					511			151 523

The objective of this program is to provide financial support for Crown corporations and agencies.

												17 800
												800
												95 063
302	35	406	6	5 111					23			
302	35	406	6	5 111					23			113 663

702	4 409	1 649	180	5 191 369					824			247 386 17 800
702	4 409	1 649	180	5 560					824			265 186

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	824	265 186

JUSTICE

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-24

FORMULATION OF DECISIONS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Magistrature	9 382		9 382	9 382			
Statutory[1]	18 600	9	22 246	20 713	162	1 371	
2. Judicial ethics and judges' further training Statutory[1]	542		612	103		104	339
TOTAL:	28 524	9	32 240	30 198	162	1 475	339

[1] Courts of Justice Act, R.S.Q., c. T-16 and Coroners Act, R.S.Q., c. C-68

PROGRAM 2
Summary: page **1**-24

ADMINISTRATIVE SUPPORT FOR JUDICIAL ACTIVITY

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Support for civil and criminal courts	68 228	31	68 197	48 349	7 511	1 078	7 439
Statutory[2]			3				
2. Support for administrative tribunals	978		978	398	123	1	6
3. Expropriation tribunal[*]	536		533	269	2	10	2
4. Commission d'appel en matière de lésions professionnelles	1 691		915				
TOTAL:	71 433	31	70 626	49 016	7 636	1 089	7 447

[2] Financial Administration Act R.S.Q., c. A-6.

[*] Effective July 1, 1986, the expropriation tribunal was replaced by the Chambre de l'expropriation, by virtue of the Act concerning certain bodies under the authority of the Minister of Justice, S.Q., c. 61.

PROGRAM 3
Summary: page **1**-24

PROTECTION OF HUMAN RIGHTS AND FREEDOMS

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Commission des droits de la personne	5 791	5	5 783	4 053	322	155	326
2. Comité de la protection de la jeunesse	2 476	1	2 474	1 675	164	132	80
TOTAL:	8 267	6	8 257	5 728	486	287	406

PROGRAM 4
Summary: page **1**-24

ASSISTANCE TO PERSONS BROUGHT BEFORE THE COURTS

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Commission des services juridiques	64 113		62 723				
2. Assistance for class-action suits	378		368				
TOTAL:	64 491		63 091				

The objective of this program is to have each court render justice by formulating decisions according to the various jurisdictions.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
	58	8										
	58	8										

The objective of this program is to ensure the administrative support necessary for the operation of the courts.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
304	419	1 368	674	28					341			686
				3								
3	416		8	1					22			
	247	1	1						1			
												915
307	1 082	1 369	683	32					364			1 601

The objective of this program is to promote respect for basic personal rights, particularly those enshrined in the Charter of Human Rights and Freedoms and in the Youth Protection Act.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
7	819	51	14	5					31			
5	388	9	2	1					18			
12	1 207	60	16	6					49			

The objective of this program is to provide legal, financial or social assistance to the underprivileged and to family members beset by social problems related to the criminal justice system.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
												62 723
												368
												63 091

JUSTICE

(in thousands of dollars)

PROGRAM 5
Summary: page 1-24

ADMINISTRATION[*]

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	8 436	13	8 096	4 327	500	835	906
Statutory[3]	235		92			11	5
2. Internal management and support	86 696	2	84 195	6 071	709	366	156
3. Management systems	19 284	1	15 342	4 593	131	368	3 506
TOTAL:	114 651	16	107 725	14 991	1 340	1 580	4 573

[3] Act to promote good citizenship, R.S.Q., c. C-20.

[*] This program includes Administration for the ministère du Solliciteur général from December 10, 1986 until March 31, 1987, by virtue of the Act respecting the ministère du Solliciteur général S.Q., 1986, c. 86.

PROGRAM 6
Summary: page 1-28

OFFICIAL REGISTRATION

1. Registration of civil status, matrimonial regime and change of name	954	1	853	703	10	12	84
2. Property registration	12 791	1	12 784	11 583	446	257	40
TOTAL:	13 745	2	13 637	12 286	456	269	124

PROGRAM 7
Summary: page 1-28

CONSUMER PROTECTION

TOTAL:	10 803	3	10 799	6 466	468	253	1 653

PROGRAM 8
Summary: page 1-28

GOVERNMENT LEGAL SERVICES

TOTAL:	15 119	12	14 951	12 482	1 005	543	764

The objective of this program is the planning management and coordination of the human, material and financial resources required for the administration of departmental programs.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
23	28	143	193	248					92			801 76
1 348	73 976	1 345	88	16					120			
1 757	2 658	280	163	72					1 814			
3 128	76 662	1 768	444	336					2 026			877

The objective of this program is the preservation of records relating to civil status, property and other official documents.

1	2	11	6						24			
25	112	239	77						5			
26	114	250	83						29			

The objective of this program is to protect the public by controlling and supervising certain commercial activities.

18	1 035	157	26	6					72			645

The objective of this program is to provide legal support for Government activity.

24	9	31	32	7					54			

JUSTICE
(in thousands of dollars)

PROGRAM 9
Summary: page 1-28

LEGISLATIVE AFFAIRS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Research, preparation and revision of Government statutes and regulations	4 086	1	4 002	2 912	381	39	249
2. Revision of statutes and regulations[*]	1 174		905	660	85	39	14
TOTAL:	5 260	1	4 907	3 572	466	78	263

[*] This program element was under the jurisdiction of the ministère de la Justice from July 1, 1986 until March 31, 1987 by virtue of the Act concerning certain bodies under the authority of the Minister of Justice, S.Q., 1986, c. 61, whereas previously it was under the jurisdiction of the Commission des Lois et règlements.

PROGRAM 10
Summary: page 1-30

CRIMINAL PROSECUTIONS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	18 770	4	18 765	16 379	735	517	569
Statutory[4]	1 572		1 742				
TOTAL:	20 342	4	20 507	16 379	735	517	569

[4] Highway Code, R.S.Q., c. C-24

PROGRAM 11
Summary: Page 1-20

COMPENSATION TO CRIME VICTIMS

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Statutory[5]	16 583		16 820				2 724

[5] Crime Victims Compensation Act, R.S.Q., c. I-6

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAMS:							
Voted	331 686	75	322 045	130 302	12 592	4 605	15 794
Statutory	37 532	9	41 515	20 816	162	1 486	3 068
	369 218	84	363 560	151 118	12 754	6 091	18 862

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	163 872	114 576

The objective of this program is to provide for the drafting of ministère de la Justice bills and those of certain departments and agencies for tabling before the National Assembly and to examine draft regulations submitted by Government departments and agencies.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
19		25	23	11					76			267
	96		2						9			
19	96	25	25	11					85			267

The objective of this program is to ensure enforcement of the Criminal Code and Québec's criminal legislation.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
30	55	269	97						114			1 742
30	55	269	97						114			1 742

The objective of this program is to provide financial compensation to victims of criminal acts.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
												14 096

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
3 564	80 260	3 929	1 406	395					2 793			66 405
	58	8		3								15 914
3 564	80 318	3 937	1 406	398					2 793			82 319

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	2 793	82 319

LOISIR, CHASSE ET PÊCHE

(in thousands of dollars)

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
PROGRAM 1 Summary page 1-18	**SUPPORT TO MUNICIPALITIES AND RECREATIONAL ORGANIZATIONS**							
1 Support for recreational activities	6 640		6 466					
2 Support for recreational facilities	12 324		11 076					
3 Support for regional and recreational group organizations	7 119		7 108					
TOTAL	26 083		24 650					
PROGRAM 2 Summary page 1-18	**PROMOTION OF SOCIO-CULTURAL ACTIVITIES**							
1 Socio-educational recreation	4 723		4 637					
2 Cultural recreation	1 594		1 592					
3 Scientific recreation	821		820					
4 Tourism-related recreation	4 486		4 464					
TOTAL	11 624		11 513					
PROGRAM 3 Summary page 1-18	**OUTDOOR FACILITIES, PARKS AND RESERVES**							
1 Promotion of outdoor facilities	779		779					
2 Parks and reserves	49 310	3	48 029	17 179	13 395	1 075	1 925	1 071
Statutory[1]			1					
3 Construction and upgrading of facilities	12 850		12 163		21		11	208
4 Société des établissements de plein air du Québec	511		316					
TOTAL	63 450	3	61 288	17 179	13 416	1 075	1 936	1 279

[1] Financial Administration Act, R.S.Q., c. A-6

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
PROGRAM 4 Summary page 1-18	**PROMOTION OF PHYSICAL ACTIVITY AND SPORTS**							
1 Physical activities and basic development of sports	5 781		5 763					
2 Sports elite training	8 196		8 136					
TOTAL	13 977		13 899					

The objective of this program is to promote access to recreational activities by providing municipalities and recreational organizations with technical and financial assistance.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
													6 466
													11 976
													7 108
													24 650

The objective of this program is to promote public access to socio-cultural activities through technical and financial assistance.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	TRANSFER
													4 637
													1 592
													820
													4 464
													11 513

The objective of this program is to preserve parts of Québec's natural heritage for educational and recreational purposes as well as to promote outdoor activity through financial and technical assistance and the creation of a network of sites and facilities.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	TRANSFER
													779
748	5 329	611	13							1 901			4 782
			1										
3	69	28	443		100	29	507	227	476	1 517	4 586	594	3 344
													316
751	5 398	639	457		100	29	507	227	476	3 418	4 586	594	9 221

The objective of this program is to promote public access to physical activity and sports and to encourage the development of a sports elite by means of technical and financial assistance.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	TRANSFER
													5 763
													8 136
													13 899

LOISIR, CHASSE ET PÊCHE

(in thousands of dollars)

PROGRAM 5
Summary: page 1-18

INTERNAL MANAGEMENT AND SUPPORT

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Central administration	33 109	4	32 629	12 712	1 479	2 519	1 984	793
Statutory[2]			9					
2. Regional administration	8 005	3	7 995	7 014		271	82	59
3. Assistance to youth and special projects	8 564		5 849		1 006	109	1 702	1
TOTAL	49 678	7	46 482	19 726	2 485	2 899	3 768	853

[2] Financial Administration Act, R.S.Q., c. A-6

PROGRAM 6
Summary: page 1-18

RÉGIE DE LA SÉCURITÉ DANS LES SPORTS

TOTAL	2 736	7	2 216	1 170	170	275	188	1

PROGRAM 7
Summary: page 1-10

WILDLIFE MANAGEMENT

1. Wildlife upgrading and harvesting	16 303	12	16 236	8 617		683	935	196
2. Wildlife territories	1 244	1	965	727	1	47	70	1
3. Protection and education	25 029	7	24 974	16 492	3 378	685	904	566
TOTAL	42 576	20	42 175	25 836	3 379	1 415	1 909	763

TOTAL FOR THE PROGRAMS

Voted	210 124	37	202 213	63 911	19 450	5 664	7 801	2 896
Statutory			10					
	210 124	37	202 223	63 911	19 450	5 664	7 801	2 896

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	83 361	37 439

The objective of this program is to ensure the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
7 074	1 027	484	17							270			4 270
			9										
144	271	61	2							91			
5	18	9								11			2 988
7 223	1 316	554	28							372			7 258

The objective of this program is to ensure safety in the practice of sports through promotion, education, research, technical assistance and the supervision of certain sports events.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	TRANSFER
243	65	26								16			62

The objective of this program is to ensure the preservation, upgrading and protection of Québec's wildlife resources through the search for ecological balance and rational use.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	TRANSFER
564	1 113	199	21							136			3 772
32	7	4								1			75
245	1 929	262	2							54			457
841	3 049	465	23							191			4 304

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	TRANSFER
9 058	9 828	1 684	498		100	29	507	227	476	3 997	4 586	594	70 907
			10										
9 058	9 828	1 684	508		100	29	507	227	476	3 997	4 586	594	70 907

	CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURE	TRANSFER
	100	10 416	70 907

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU

(in thousands of dollars)

PROGRAM 1
Summary: page 1-20

ADMINISTRATION AND MANAGEMENT

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1 Administration	3 954	1	3 098	2 338	81	258	22
2 Planning and programs	27 280	6	23 538	15 097	1 384	500	975
3 Travail-Québec network*	112 843	33	109 256	66 973	28 726	3 439	941
4 Administrative support	31 780		28 841	9 070	1 619	2 235	637
TOTAL	175 857	40	164 733	93 478	31 810	6 432	2 575

* The Service du placement étudiant included in this program element was under the jurisdiction of the Minister responsible for Small and Medium-sized Businesses from October 29, 1986 until March 31, 1987, by virtue of section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 1600-86.

PROGRAM 2
Summary: page 1-20

DELEGATED ADMINISTRATION OF INCOME SECURITY PROGRAMS

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1 Administration of Family Allowance payments	5 424		5 415				5 415
2 Administration of supplemental pension plans	1 555		1 538				1 538
3 Administration of Social Aid by the Ville de Montréal	28 093		28 092				28 092
4 Administration of health assistance	5 563		5 555				5 555
TOTAL	40 635		40 600				40 600

PROGRAM 3
Summary: page 1-20

ADMINISTRATION AND MANAGEMENT OF THE COMMISSION DES AFFAIRES SOCIALES

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	6 542		6 293	3 994	564	312	307

PROGRAM 4
Summary: page 1-20

FAMILY ALLOWANCES

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1 Basic Family Allowance payments Statutory[1]	192 860		192 765				
2 Supplemental Family Allowance payments for handicapped children Statutory[1]	15 667		17 474				
TOTAL	208 527		210 239				

[1] Family Allowances Act, R.S.Q., c. A-17

The objective of this program is to plan, manage and coordinate the human, material and financial resources required for the administration of department programs and the acquisition of knowledge needed for their implementation.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
4	13	58	44	4					26			250
802	2 739	462	317	115					1 147			
68	470	1 759	1 814	1 560					165			3 341
1 392	12 884	598	191	1					214			
2 266	16 106	2 877	2 366	1 680					1 552			3 591

The objective of this program is to provide necessary funding for agencies administering income security programs.

The objective of this program is to provide the Commission with the resources and services it requires to hear all applications for review and appeals in matters under its jurisdiction.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
43	784	72	98						119			

The objective of this program is to alleviate the financial burden on families.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
				27								192 738
												17 474
				27								210 212

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU

(in thousands of dollars)

PROGRAM 5
Summary: page **1**-20

MATERNITY BENEFITS

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	10 242		8 713				

PROGRAM 6
Summary: page **1**-20

SOCIAL AID BENEFITS

TOTAL:	2 239 810		2 155 828				

PROGRAM 7
Summary: page **1**-20

HEALTH ASSISTANCE

1. Payments for medication, orthopedic appliances and prostheses	106 939		103 115				
2. Payments for services	42 136		36 106				
TOTAL:	149 075		139 221				

PROGRAM 8
Summary: page **1**-20

INCOME SECURITY FOR CREE HUNTERS AND TRAPPERS

TOTAL:	13 266		12 137	82			

The objective of this program is to financially assist working women on maternity leave.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												8 713

The objective of this program is to ensure an income to households according to the difference between their resources and basic needs.

												2 155 828

The objective of this program is to cover the cost of medication, equipment, dental and optometric care to Social Aid recipients.

												103 115
												36 106
												139 221

The ojective of this program is to provide the Cree Hunters and Trappers Income Security Board with the funds required to ensure a guaranteed income to Cree hunters and trappers engaged in traditional harvesting activities.

												12 055

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU

(in thousands of dollars)

PROGRAM 9
Summary: page **1**-14

OCCUPATIONAL TRAINING

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	141 655		139 294				

PROGRAM 10
Summary: page **1**-14

JOB PROTECTION AND DEVELOPMENT

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Concerted action, protection and reclassification	2 501		2 301				
Statutory[2]	750		200				
2. Development of employability and employment	31 773		19 792				
3. Provision to increase, with Conseil du trésor approval, any appropriation to carry out projects to promote employability and employment*	2 343						
4. Outside manpower services	10 867		9 545				
TOTAL:	48 234		31 838				

[2] Act respecting the ville de Schefferville, S.Q., 1986, c. 51.

* The balance of appropriations transferred from this provision may be returned and reused on the terms set by the Conseil du trésor.

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	2 824 566	40	2 698 457	97 554	32 374	6 744	43 482
Statutory	209 277		210 439				
	3 033 843	40	2 908 896	97 554	32 374	6 744	43 482

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	129 928	76 605

The objective of this program is to provide people with occupational training so that they may get and keep jobs.

					CAPITAL OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												139 294

The objective of this program is to ensure job protection, labour reclassification where necessary and the promotion of job-creation projects.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
												2 301
												200
				60								19 732
												9 545
				60								31 778

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
2 309	16 890	2 949	2 464	1 740					1 671			2 490 280
				27								210 412
2 309	16 890	2 949	2 464	1 767					1 671			2 700 692

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	1 671	2 700 692

OFFICE DE PLANIFICATION ET DE DÉVELOPPEMENT DU QUÉBEC

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-28

ADMINISTRATION AND CONSULTATION

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration and management	7 297	7	7 089	4 945	125	377	139
2. Assistance for consultation	3 647		3 406				
TOTAL:	10 944	7	10 495	4 945	125	377	139

PROGRAM 2
Summary: page **1**-28

REGIONAL DEVELOPMENT

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Fonds de développement régional	13 465		10 530				
2. Provision to increase, with Conseil du trésor approval, any appropriation for carrying out departmental regional development projects*							
3. Creation of community employment	22 500		18 067		2 022	87	27
TOTAL:	35 965		28 597		2 022	87	27

* The balance of appropriations thus transferred and of those already recorded in department budgets for such projects may be reimbursed to the provision and reused on the terms set by the Conseil du trésor.

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	46 909	7	39 092	4 945	2 147	464	166
	46 909	7	39 092	4 945	2 147	464	166

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	7 092	2 160

The objective of this program is to establish Government policies on regional development; a further objective is to coordinate and manage the essential resources for administering programs of the O.P.D.Q. while involving advisory bodies in the process.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
13	1 288	88	51	4					59			
												3 406
13	1 288	88	51	4					59			3 406

The objective of this program is to promote cooperation among departments and various economic agents with a view to implementing high-priority regional development projects.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
												10 530
3	30	13	40						39			15 806
3	30	13	40						39			26 336

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
16	1 318	101	91	4					98			29 742
16	1 318	101	91	4					98			29 742

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	98	29 742

BODY UNDER THE AUTHORITY OF THE MINISTER RESPONSIBLE FOR ADMINISTRATION

(in thousands of dollars)

PROGRAM 1
Summary: page **1-26**

COMMISSION ADMINISTRATIVE DES RÉGIMES DE RETRAITE ET D'ASSURANCES

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Civil Service Superannuation Plan Statutory[1]	218 835		205 044	205 044			
2. Pension coverage for certain teachers Statutory[2]	2 586						
3. Government and Public Employees Retirement Plan Statutory[3]	130 038		126 441	126 441			
4. Group life insurance for public officers and employees	24 805		21 207	6 531			
5. Administration	14 088	2	14 069	9 985	620	300	1 077
Statutory[3]	175		349				
TOTAL:	390 527	2	367 110	348 001	620	300	1 077

[1] Act respecting the Civil Service Superannuation Plan, R.S.Q., c. R-12

[2] Act respecting pension coverage for certain teachers, S.Q., 1978, c. 16, amended by chapter 44 of the 1986 statutes

[3] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10

PROGRAM 2
Summary: page **1-16**

TEACHERS PENSION PLAN

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Current service Statutory[4]	95 928		99 587				
2. Past service Statutory[4]	458 958		453 891				
TOTAL:	554 886		553 478				

[4] Act respecting the Teachers Pension Plan, R.S.Q., c. R-11.

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	38 893	2	35 276	16 516	620	300	1 077
Statutory	906 520		885 312	331 485			
	945 413	2	920 588	348 001	620	300	1 077

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	348 621	3 479

The objective of this program is to administer pension plans and the payment of group life insurance for public officers and employees.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												14 676
85	1 207	367	92	2					334			
				349								
85	1 207	367	92	351					334			14 676

The objective of this program is to provide for the Government's contribution to the Teachers Pension Plan.

		99 587
		453 891
		553 478

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
85	1 207	367	92	2					334			14 676
				349								553 478
85	1 207	367	92	351					334			568 154

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	334	568 154

BODIES UNDER THE AUTHORITY OF THE MINISTER RESPONSIBLE FOR THE STATUS OF WOMEN

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-28

CONSEIL DU STATUT DE LA FEMME

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	3 344	1	3 157	2 077	221	235	125

PROGRAM 2
Summary: page **1**-22

OFFICE DES SERVICES DE GARDE À L'ENFANCE

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Child-care services	77 933		75 611				
2. Management and administration	3 853	2	3 713	2 317	389	282	321
TOTAL:	81 786	2	79 324	2 317	389	282	321

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	85 130	3	82 481	4 394	610	517	446
	85 130	3	82 481	4 394	610	517	446

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	5 004	1 777

The objective of this program is to promote equality and respect of the rights and status of women.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
15	382	61	26	1					14			

The objective of this program is to provide financial assistance to families for child care and ensure the development of day-care services.

												75 611
9	192	94	32	2					75			
9	192	94	32	2					75			75 611

24	574	155	58	3					89			75 611
24	574	155	58	3					89			75 611

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	89	75 611

BODIES UNDER THE AUTHORITY OF THE VICE-PRESIDENT OF THE CONSEIL EXÉCUTIF

(in thousands of dollars)

PROGRAM 1
Summary: page 1-26

COMMISSION DE LA FONCTION PUBLIQUE

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	2 108		1 968	1 605	50	34	27

PROGRAM 2
Summary: page 1-26

OFFICE DES RESSOURCES HUMAINES

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	20 716	1	18 697	13 376	553	703	677

PROGRAM 3
Summary: page 1-26

GOVERNMENT EMPLOYER CONTRIBUTIONS

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	161 086		155 100	140 928	14 172		
Statutory[1]	3 924		4 112	4 112			
	165 010		159 212	145 040	14 172		

[1] Public Officers Act, R.S.Q., c. E-6.

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	183 910	1	175 765	155 909	14 775	737	704
Statutory	3 924		4 112	4 112			
	187 834	1	179 877	160 021	14 775	737	704

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	174 796	4 821

The objective of this program is to issue decisions on remedies sought by public service staff members in the areas covered by law, to ensure the impartial and fair nature of decisions affecting public servants as well as the observance of the law and regulations governing the system for hiring and promotion; a further objective is to provide advice to the Conseil du trésor should the latter decide to remove a position or class of positions from the provisions of the Public Service Act.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
3	230	13							6			

The objective of this program is the recruitment, selection, verification of skills of candidates for appointments and for promotion within the public service, and the administration of examinations for changes in the grade of professional staff; a further objective is to provide advice to departments and agencies with respect to human resources management and to develop and maintain an integrated information system for human resources management.

79	2 304	681	62	8					154			100

The objective of this program is to pay fringe benefits and other Government employer contributions.

82	2 534	694	62	8					160			100
82	2 534	694	62	8					160			100

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	160	100

PERSONS DESIGNATED BY THE NATIONAL ASSEMBLY

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

PUBLIC PROTECTOR

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	2 680		2 551	1 671	236	66	44
Statutory[1]	50		50	50			
TOTAL:	2 730		2 601	1 721	236	66	44

[1] Public Protector Act, R.S.Q., c. P-32

PROGRAM 2
Summary: page 1-24

AUDITOR GENERAL

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	10 983	3	10 932	7 930	110	289	1 624

PROGRAM 3
Summary: page 1-24

ELECTORAL SYSTEM ADMINISTRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Chief Electoral Officer Statutory[2]	10 858	54	10 016	4 965	302	314	540
2. Commission de la représentation électorale Statutory[3]	119		66			4	39
TOTAL:	10 977	54	10 082	4 965	302	318	579

[2] Election Act, R.S.Q., c. E-3.2

[3] Act respecting electoral representation, R.S.Q., c. R-24.1

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	13 663	3	13 483	9 601	346	355	1 668
Statutory	11 027	54	10 132	5 015	302	318	579
	24 690	57	23 615	14 616	648	673	2 247

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	15 264	6 517

The objective of this program is to enable the Public Protector to hear complaints of unfair administrative treatment lodged by the public.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
9	432	34	28	1					30			
9	432	34	28	1					30			

The objective of this program is to perform the financial audit, compliance procedure and value-for-money audit of the Consolidated Revenue Fund, of the departments and several Government departments and agencies and to communicate the results of this audit in a report to the National Assembly.

12	378	96	22	10					461			

The objective of this program is to implement legislation on the electoral system and the financing of political parties.

216	542	195		1 599					131			1 212
				23								
216	542	195		1 622					131			1 212

21	810	130	50	11					491			
216	542	195		1 622					131			1 212
237	1 352	325	50	1 633					622			1 212

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	622	1 212

RÉGIE DE L'ASSURANCE-MALADIE DU QUÉBEC

(in thousands of dollars)

PROGRAM 1
Summary, page 1-20

HEALTH INSURANCE PLAN

The objective of this program is to cover the cost of services insured under the Health Insurance Plan and attendant administrative expenses.

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditure	TRANSFER
1. Medical care Statutory[1]	1 364 160		1 341 802	1 341 802
2. Optometric care Statutory[1]	36 465		36 314	36 314
3. Dental care Statutory[1]	74 311		71 462	71 462
4. Medication and services for the elderly Statutory[1]	196 923		212 738	212 738
5. Other services Statutory[1]	30 077		34 294	34 294
6. Administration Statutory[1]	40 608		48 962	48 962
TOTAL:	1 742 544		1 745 572	1 745 572

[1] $1 742 544 700 projected and $1 745 571 944 in actual expenditure from the Health Services Fund; includes a contribution from the Consolidated Revenue Fund of $831 094 719 for expenditures in excess of half the employers' contribution to the Health Services Fund equal to $914 477 225 (see page 1-53) in regard to the Act respecting the Régie de l'assurance-maladie du Québec, R.S.Q., c. R-5.

TOTAL FOR THE PROGRAM:	AUTHORIZED APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditure	TRANSFER
Statutory	1 742 544		1 745 572	1 745 572

	TRANSFER
TOTAL FOR THE SUPERCATEGORIES:	1 745 572

RELATIONS INTERNATIONALES

(in thousands of dollars)

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
PROGRAM 1 Summary: page **1-28**	**INTERNATIONAL AFFAIRS**						
1. Representation abroad	27 246	500	26 696	8 725		4 321	6 881
Statutory[1]		230					
2. International relations and cooperation	20 703	25	20 671	6 052	450	1 829	939
TOTAL:	47 949	755	47 367	14 777	450	6 150	7 820
PROGRAM 2 Summary: page **1-28**	**OFFICE FRANCO-QUÉBÉCOIS POUR LA JEUNESSE**						
1. Recruitment and training of Québec participants	861		861				
2. Organization of French participants' visit	849		849				
TOTAL:	1 710		1 710				
PROGRAM 3 Summary: page **1-28**	**INTERNAL MANAGEMENT AND SUPPORT**						
1. Administration	2 399	5	2 271	1 802	50	149	124
2. Administrative support	6 643	1	6 467	3 542	142	431	107
3. Protocol	977	1	889	418		47	339
TOTAL:	10 019	7	9 627	5 762	192	627	570
TOTAL FOR THE PROGRAMS:							
Voted	59 678	532	58 704	20 539	642	6 777	8 390
Statutory		230					
	59 678	762	58 704	20 539	642	6 777	8 390
				OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
TOTAL FOR THE SUPERCATEGORIES:				21 181		24 240	

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[1] Act respecting the Société immobilière du Québec, R.S.Q., c.S-17.1.

The objective of this program is to enable the Government to carry out its constitutional and political responsibilities on the international scene.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
546	3 817	700	91	1 440					105	70		
3	33	70	35	66					24			11 170
549	3 850	770	126	1 506					129	70		11 170

The objective of this program is to bring two French-speaking communities together by enabling young people to get to know them better through travel and exchanging experiences.

												861
												849
												1 710

The objective of this program is to plan, manage and coordinate the human, material and financial resources required for the administration of departmental programs.

	9	9	4	1								123
32	1 778	256	93	5					73			8
8	4	48		25								
40	1 791	313	97	31					73			131

589	5 641	1 083	223	1 537					202	70		13 011
589	5 641	1 083	223	1 537					202	70		13 011

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	272	13 011

REVENU

(in thousands of dollars)

PROGRAM 1
Summary: page 1-26

TAX ADMINISTRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Collection	67 842	165	67 221	44 776	13 641	7 473	571
Statutory[1]	1 890		1 641				1 641
Statutory[2]	2 000		1 994				1 994
Statutory[3]	2 300		2 123				2 123
Staturory[4]	735		784				784
Statutory[5]	34 000		33 679				
2. Audit	38 855	36	38 548	34 717	568	2 658	212
3. Technical support	35 450	2	30 280	17 060	1 173	148	3 858
4. Administration and administrative support	35 110	6	33 992	8 726	416	265	852
5. Service to the public and business	18 542	2	18 375	10 704	1 545	782	379
TOTAL:	236 724	211	228 637	115 983	17 343	11 326	12 414

[1] Retail Sales Tax Act, R.S.Q., c. I-1. (Allowances to agents for tax collection and remittance).

[2] Fuel Tax Act, R.S.Q., c. T-1. (Allowances to agents for tax collection and remittance).

[3] Tobacco Tax Act, R.S.Q., c. I-2. (Allowances to agents for tax collection and remittance).

[4] Meals and Hotels Tax Act, R.S.Q., c. T-3. (Allowances to agents for tax collection and remittance).

[5] Act respecting the ministère du Revenu, R.S.Q., c. M-31. (Interest on refunds).

PROGRAM 2
Summary: page 1-20

WORK INCOME SUPPLEMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	27 300		26 944				

PROGRAM 3
Summary: page 1-20

REFUNDS TO CERTAIN SELF-EMPLOYED WORKERS OF PART OF THEIR CONTRIBUTIONS TO THE QUÉBEC PENSION PLAN

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL: Statutory[6]	200		251				

[6] Act respecting the payment of allowances to certain self-employed workers, R.S.Q., c. P-1.

The objective of this program is to collect amounts owed by agents and taxpayers under fiscal legislation and to repress tax evasion and fraud.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
2	117	420	40	2					179			
				33 679								
15	1	312	8						57			
1 961	3 723	316	142	124					1 775			
694	21 699	836	419	17					66			2
11	1	4 898	29						26			
2 683	25 541	6 782	638	33 822					2 103			2

The objective of this program is to provide low-income workers with the payment of benefits based on household income.

												TRANSFER
												26 944

The objective of this proram is to reduce the amount contributed by certain of the self-employed to the Québec Pension Plan.

												TRANSFER
												251

PROGRAM 4
Summary: page 1-28

CONTROL OF GAMES OF CHANCE AND RACES

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	3 703	2	3 649	1 941	115	97	986
Statutory[1]	3		1				
TOTAL:	3 706	2	3 650	1 941	115	97	986

[1] Act recpecting lotteries, racing, publicity contests and amusement machines, R.S.Q., c. L-6

TOTAL FOR THE PROGRAMS:							
Voted	226 802	213	219 009	117 924	17 458	11 423	6 858
Statutory	41 128		40 473				6 542
	267 930	213	259 482	117 924	17 458	11 423	13 400

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	135 382	94 787

[6] Act respecting the payment of allowances to certain self-employed workers, R.S.Q., c. P-1

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	49 618	24 738

The objective of this program is to protect the public when games of chance and races on which parimutuel betting is allowed are organized.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Other Equipment	Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
24	393	59	21									
				1					13			
24	393	59	21	1					13			

2 707	25 934	6 841	659	143								
				33 680					2 116			26 946
												251
2 707	25 934	6 841	659	33 823					2 116			27 197

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	2 116	27 197

SANTÉ ET SERVICES SOCIAUX

(in thousands of dollars)

PROGRAM 1
Summary: page 1-20

SERVICE OF LOCAL COMMUNITY SERVICE CENTRES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operating expenses	367 522		367 495				
Statutory[1]	12 217		18 858				
2. Debt service	3 848		3 747				
3. Rent, equipment and renovations	17 026		17 009				
TOTAL:	400 613		407 109				

[1] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 2
Summary: page 1-20

SUPPORT FOR VOLUNTEER AGENCIES

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Promotion and services agencies	21 266		21 266				
2. Home assistance agencies	4 886		4 886				
TOTAL:	26 152		26 152				

PROGRAM 3
Summary: page 1-20

SHORT-TERM AND PSYCHIATRIC HOSPITAL SERVICES

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operating expenses	2 727 022		2 666 557				
Statutory[2]	275 270		260 975				
Statutory[3]	855 500		914 477				
2. Debt service	108 344		105 702				
3. Rent, equipment and renovations	4 295		3 346				
TOTAL:	3 970 431		3 951 057				

[2] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

[3] $855 500 000 projected and $914 477 225 in actual expenditure, representing half of employer contributions to the Health Services Fund (see page 1-53) under the Act respecting the Régie de l'assurance-maladie du Québec, R.S.Q., c. R-5.

The objective of this program is to ensure that basic services in the field of health care and social rehabilitation are available to individuals, groups and communities.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												367 495
												18 858
												3 747
												17 009
												407 109

The objective of this program is to encourage the participation of volunteers in implementing health care and social services programs.

												21 266
												4 886
												26 152

The objective of this program is to make short-term health care available to patients as required by their condition and to ensure prevention and detection services.

												2 666 557
												260 975
												914 477
												105 702
												3 346
												3 951 057

SANTÉ ET SERVICES SOCIAUX

(in thousands of dollars)

PROGRAM 4
Summary: page 1-20

SERVICES OF SOCIAL SERVICE CENTRES

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operating expenses	260 080		260 011				
Statutory[4]	12 480		10 206				
2. Debt service	24		23				
3. Rent, equipment and renovations	9 155		9 154				
TOTAL:	281 739		279 394				

[4] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 5
Summary: page 1-20

LODGING AND EXTENDED CARE HOSPITAL CENTRE SERVICES

1. Operating expenses of lodging centres	407 764		407 703				
Statutory[5]	33 858		34 178				
2. Operating expenses of extended care hospital centres	469 000		468 998				
Statutory[5]	34 259		33 780				
3. Debt service	55 018		54 842				
4. Rent, equipment and renovations	979		979				
TOTAL:	1 000 878		1 000 480				

[5] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 6
Summary: page 1-20

SERVICES OF REHABILITATION CENTRES

1. Operating expenses	558 023		558 016				
Statutory[6]	21 748		21 193				
2. Debt service	7 934		7 198				
3. Rent, equipment and renovations	15 493		6 417				
TOTAL:	603 198		592 824				

[6] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

The objective of this program is to provide consultation and services for the protection of children, adolescents, handicapped adults and the elderly as well as to develop or restore their self-reliance.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												260 011
												10 206
												23
												9 154
												279 394

The objective of this program is to provide extended lodging and health care services to adults and the elderly, as required by their condition.

												407 703
												34 178
												468 998
												33 780
												54 842
												979
												1 000 480

The objective of this program is to promote the rehabilitation of children by providing them with inpatient services tailored to their needs; it also aims at enabling handicapped adults to perform activities that will facilitate their return to a normal life.

												558 016
												21 193
												7 198
												6 417
												592 824

SANTÉ ET SERVICES SOCIAUX

(in thousands of dollars)

PROGRAM 7
Summary: page 1-22

COORDINATION OF RESEARCH

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Fonds de la recherche en santé du Québec	24 323		24 323				
2. Social research	1 721		1 721				
TOTAL:	26 044		26 044				

PROGRAM 8
Summary: page 1-22

REGIONAL AND NATIONAL COORDINATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Coordination and concerted action on the part of regional councils	60 491		60 445				
Statutory[1]	1 955		2 375				
2. Subsidies to other agencies	62 817		62 817				
3. Contributions of associations paid to establishments	5 802		5 796				
TOTAL:	131 065		131 433				

[1] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

The objective of this program is to encourage the acquisition of knowledge required for defining and implementing programs in the field of health care and social services.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												24 323
												1 721
												26 044

The objective of this program is to enable participation of the public in defining needs and to ensure coordination in the development of health care and social services.

												60 445
												2 375
												62 817
												5 796
												131 433

SANTÉ ET SERVICES SOCIAUX

(in thousands of dollars)

PROGRAM 9
Summary: page **1**-22

ADMINISTRATION AND MANAGEMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Senior management*	60 309	12	59 647	39 298	1 491	3 724	5 440
Statutory[8]	1 359		2 683	89	730		1 864
2. Conseil des affaires sociales et de la famille	795		793	513	53	28	96
TOTAL:	62 463	12	63 123	39 900	2 274	3 752	7 400

* Pursuant to Conseil du trésor decision C.T. 162424 (October 8, 1986) elements 2 to 7 of program 9 were transferred to element 1 of this program.

[8] Act respecting public inquiry commissions, R.S.Q., c. C-37 and Public Officers Act, R.S.Q., c. E-6 (Commission d'enquête sur la santé et les services sociaux connexes).

PROGRAM 10
Summary: page **1**-20

OFFICE DES PERSONNES HANDICAPÉES DU QUÉBEC

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Services for handicapped individuals	34 891		34 656				
2. Administration and management	7 508	11	6 784	3 664	1 377	365	315
TOTAL:	42 399	11	41 440	3 664	1 377	365	315

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	5 296 336	23	5 220 331	43 475	2 921	4 117	5 851
Statutory	1 248 646		1 298 725	89	730		1 864
	6 544 982	23	6 519 056	43 564	3 651	4 117	7 715

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	47 215	21 937

The objective of this program is to provide the department with the resources and services needed to develop, implement and supervise its programs for health care and social services.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
610	6 051	1 821	570	133					612			

The objective of this program is to ensure the rights of the handicapped.

												34 656
13	663	162	81	1					113			30
13	663	162	81	1					113			34 686

623	6 714	1 983	651	134					725			5 153 137
												1 296 042
623	6 714	1 983	651	134					725			6 449 179

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	725	6 449 179

SOLLICITEUR GÉNÉRAL

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-24

INQUIRIES INTO DEATHS AND FIRES

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
TOTAL:	4 112	5	3 994	2 041	154	114	1 386

PROGRAM 2
Summary: page **1**-28

LIQUOR PERMIT CONTROL

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
Voted	4 838	10	4 607	2 661	104	243	320
Statutory[1]			2				
TOTAL:	4 838	10	4 609	2 661	104	243	320

[1] Financial Administration Act, R.S.Q., c. A-6.

PROGRAM 3
Summary: page **1**-30

CUSTODY OF PRISONERS AND REHABILITATION OF DELINQUENTS

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
1. Correctional services	102 285	103	102 156	74 923	6 085	1 381	11 638
2. Commission québécoise des libérations conditionnelles	1 201		1 201	832		70	156
TOTAL:	103 486	103	103 357	75 755	6 085	1 451	11 794

PROGRAM 4
Summary: page **1**-30

PUBLIC SAFETY

ELEMENTS	AUTHO-RIZED APPRO-PRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expend-iture	Salaries	Other Remu-neration	Communi-cations	Services
1. Research and programs	3 198		3 152	809	54	132	228
2. Training and upgrading of police officers	4 056	2	4 052	1 360	69	83	1 757
3. Safety and protection	15 890	11	15 817	12 518	30	647	1 973
Statutory[2]	1 505		1 644	1 643		1	
4. Medical and legal expertise and forensic science	4 134	1	4 129	2 891	55	83	405
TOTAL:	28 783	14	28 794	19 221	208	946	4 363

[2] Act respecting the National Assembly, R.S.Q., c. A-23.1.

The objective of this program is to enlighten the courts through inquiries to determine the criminal nature of deaths and fires, if any.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
5	125	86	40						43			

The objective of this program is to protect the public by controlling the operation of liquor outlets.

12	974	105	48	1 2					139			
12	974	105	48	3					139			

The objective of this program is to protect the public by enlisting it in the administration of justice and by providing adults in custody, on probation or on parole with services to facilitate their rehabilitation.

284	134	6 669	245	12					248			537
	127	6	1						9			
284	261	6 675	246	12					257			537

The objective of this program is to allow the Solicitor General to fulfill his obligations under the Act respecting the ministère du Solliciteur général in matters of public safety; it also provides for the training of police officers, the safety of persons and the protection of Government buildings as well as legal and scientific expertise required in the course of administering justice.

6	32	18	25	1								1 847
38	43	530	45						127			
103	24	345	22	1					154			
46	14	279	17	1					338			
193	113	1 172	109	3					619			1 847

SOLLICITEUR GÉNÉRAL

(in thousands of dollars)

PROGRAM 5
Summary: page **1-30**

STANDARDIZATION AND SUPERVISION OF POLICE OPERATIONS

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	3 796	1	3 602	2 584	8	207	301

PROGRAM 6
Summary: page **1-30**

SÛRETÉ DU QUÉBEC

	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Protection of persons and property	261 343	108	261 235	255 518	676	4 153	
2. Internal management and support	79 965	3	79 955	25 108	1 032	2 546	2 119
TOTAL:	341 308	111	341 190	280 626	1 708	6 699	2 119

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	484 818	244	483 900	381 245	8 267	9 659	20 283
Statutory	1 505		1 646	1 643		1	
	486 323	244	485 546	382 888	8 267	9 660	20 283

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	391 155	83 853

The objective of this program is to develop policies and standards for police activities in Québec as well as their supervision and coordination.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
6	465	13	2	2					14			

The objective of this program is to protect individuals and property from all forms of criminal activity.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
				888								
3 688	26 234	11 009	880	257					6 081			1 001
3 688	26 234	11 009	880	1 145					6 081			1 001

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
4 188	28 172	19 060	1 325	1 163					7 153			3 385
				2								
4 188	28 172	19 060	1 325	1 165					7 153			3 385

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	7 153	3 385

TOURISME

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

TOURIST INDUSTRY PROMOTION AND DEVELOPMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Management and administrative support	9 798	2	9 172	1 738	422	234	145
2. Promotion and development	28 766	3 636	23 529	5 493	2 269	8 613	1 434
3. Institut de tourisme et d'hôtellerie du Québec	16 548		16 428	5 715	2 480	169	790
4. Société du Palais des congrès de Montréal	20 115		20 115				
TOTAL:	75 227	3 638	69 244	12 946	5 171	9 016	2 369

TOTAL FOR THE PROGRAMS:

Voted	75 227	3 638	69 244	12 946	5 171	9 016	2 369

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	18 117	22 091

The objective of this program is to increase the economic impact of tourism by improving the quality of what Québec has to offer visitors through training and consultant services as well as concerted action of interested parties, and by disseminating information on unique cultural attractions.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
64	2 614	146	306	5					234			3 264
59	36	291	29	126					88			5 091
1 771	1 989	3 169	94	7					164			80
												20 115
1 894	4 639	3 606	429	138					486			28 550

1 894	4 639	3 606	429	138					486			28 550

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	486	28 550

TRANSPORTS

(in thousands of dollars)

PROGRAM 1
Summary: page 1-14

LAND TRANSPORTATION SYSTEMS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration		Communications	Services
1. Research and development	10 060	1	8 122	4 093	520	226	873	221
2. Public transit	394 816	2	381 907	1 608	272	181	1 623	6 104
Statutory[1]	400		308					
3. Freight transportation	2 042	1	1 733	1 334	47	134	82	7
TOTAL:	407 318	4	392 070	7 035	839	541	2 578	6 332

[1] Act respecting the Communauté urbaine de Québec, R.S.Q., c. C-37.3

PROGRAM 2
Summary: page 1-14

COMMISSION DES TRANSPORTS DU QUÉBEC

TOTAL:	9 721	4	9 422	6 832	309	466	46	112

PROGRAM 3
Summary: page 1-14

ROAD CONSTRUCTION

1. Construction of autoroutes	86 115	24	83 368
2. Construction of main highways	104 816	17	103 994
3. Construction of regional roads	51 658	4	51 369
4. Other road construction	90 596	91	90 128
TOTAL:	333 185	136	328 859

The objective of this program is to evaluate, upgrade and coordinate transportation systems and to provide financial assistance to public transit.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
86	110	24	57			373	103	3	2	4	255		1 172
480	82	29	1							64			371 463
													308
3	25	11								30			60
569	217	64	58			373	103	3	2	98	255		373 003

The objective of this program is to issue transport and leasing permits, to set lease and transportation rates and to render decision on the awarding or price of contracts for the transportation of schoolchildren.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
1 378	168	22								89			

The objective of this program is to build and improve the road system.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
				21 148	2 742	2 049	8 231	888	3 553	1 238	42 768	751	
				19 972	6 253	1 626	7 663	2 289	4 456	755	60 407	573	
				11 532	5 455	653	1 224	1 309	2 407	362	28 149	278	
				10 051	3 115	1 210	2 343	11 809	11 231	558	44 805	506	4 500
				62 703	17 565	5 538	19 461	16 295	21 647	2 913	176 129	2 108	4 500

TRANSPORTS

(in thousands of dollars)

PROGRAM 4
Summary: page 1-14

ROAD MAINTENANCE

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration		Communications	Services
1. Road structure maintenance	328 881	37	317 466	67 534	25 838	3 998	1 565	65 203
2. Support activities	60 669	6	59 664	25 488	4 006	109	5 266	1 509
3. Equipment support	52 843	4	51 473	17 784	1 343	273	404	2 900
TOTAL:	442 393	47	428 603	110 806	31 187	4 380	7 235	69 612

PROGRAM 5
Summary: page 1-14

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration		Communications	Services
1. Administration	3 327	2	3 196	2 531	103	237	71	20
2. Administrative support	25 653	15	22 568	13 751	2 291	1 159	1 795	113
3. Technical support	5 703	5	5 503	2 978	161	68	1 684	156
4. Assistance for municipal road improvement	22 179		21 580		337	1		2 087
TOTAL:	56 862	22	52 847	19 260	2 892	1 465	3 550	2 376

PROGRAM 6
Summary: page 1-16

SCHOOL TRANSPORTATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration		Communications	Services
1. Assistance for school transportation*	307 782		307 176					
2. Administrative support	1 078		916	799	11	25	2	5
TOTAL:	308 860		308 092	799	11	25	2	5

* Surpluses resulting from the administrative rationalization of school transportation activities may be transferred to the fund for the pre-school, elementary and secondary sector and to the fund for the school board's adult education sector, all under the terms set by the Conseil du trésor.

The objective of this program is to maintain the quality of the road system.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURES							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
12 774	68 581	728	53					33	7 399	1 982	28 319	45	33 414
21 298	1 568	177	47							196			
130	19 885	357	3							8 394			
34 202	90 034	1 262	103					33	7 399	10 572	28 319	45	33 414

The objective of this program is to plan, manage and coordinate the human, material and financial resources required for the administration of departmental programs.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
23	114	16	3							18			60
2 739	454	75	18							173			
71	199	87	3							96			
246	455	4	2										18 448
3 079	1 222	182	26							287			18 508

The objective of this program is to enable educational institutions of the elementary and secondary level to provide transportation for students.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	Transfer
													307 176
	16	10								48			
	16	10								48			307 176

TRANSPORTS

(in thousands of dollars)

PROGRAM 7
Summary: page 1-14

MARITIME AND AIR TRANSPORTATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration		Communications	Services
1. Maritime transportation	32 499	1	31 325	932	75	35	31	234
2. Air transportation	31 212		27 244	669	254	94	3 580	656
TOTAL:	63 711	1	58 569	1 601	329	129	3 611	890

PROGRAM 8
Summary: page 1-28

GOVERNMENT AIR TRANSPORTATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration		Communications	Services
1. Passenger and freight services	5 645		5 004	4 577	213			
2. Forest protection	14 744	10	12 816	1 912	515	407	168	2 113
3. Revolving Fund*	500	500						
TOTAL:	20 889	510	17 820	6 489	728	407	168	2 113

* The purpose of the Revolving Fund is to cover the cost of the Government air service determined by the Conseil du trésor. Receipts from the sale of air service and the rental of aircraft are paid into the Fund and reused for the same purposes.

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration		Communications	Services
Voted	1 642 539	724	1 595 974	152 822	36 295	7 413	17 190	81 440
Statutory	400		308					
	1 642 939	724	1 596 282	152 822	36 295	7 413	17 190	81 440

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	189 117	240 410

The objective of this program is to ensure the maintenance, improvement and development of maritime and air transportation services.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURES							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed assets	Other Expenditures	
26	113	13	1			5	148		4	6	1 105		28 597
73	853	51	3			61	1 915	38	222	4 708	10 095	3	3 969
99	966	64	4			66	2 063	38	226	4 714	11 200	3	32 566

The objective of this program is to provide specialized air transport services for Government purposes.

									1	211	2		
8	557	4	53							7 079			
8	557	4	53						1	7 290	2		

39 335	93 180	1 608	244	62 703	17 565	5 977	21 627	16 369	29 275	26 011	215 905	2 156	768 859 308
39 335	93 180	1 608	244	62 703	17 565	5 977	21 627	16 369	29 275	26 011	215 905	2 156	769 167

	CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURES	TRANSFER
	80 268	317 320	769 167

TRAVAIL

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-12

LABOUR RELATIONS AND STANDARDS

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Protection of the rights of association and certification	3 703	1	3 660	3 241	57	230	39
2. Labour relations	5 829		4 843	3 067	116	543	990
Statutory[1]	150		33				33
3. Support for labour relations in the construction industry	399		318	231	7	3	53
TOTAL:	10 081	1	8 854	6 539	180	776	1 115

[1] Act respecting the placing of certain labour unions under trusteeship, S.Q., 1975, c. 57
— Syndicat du transport de Montréal « Employés des services d'entretien, C.S.N. »

PROGRAM 2
Summary: page **1**-12

FINANCIAL ASSISTANCE TO THE INSTITUT DE RECHERCHE ET D'INFORMATION SUR LA RÉMUNÉRATION

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	1 565		1 485				

PROGRAM 3
Summary: page **1**-12

CONSEIL DES SERVICES ESSENTIELS

ELEMENTS	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Statutory[2]	2 643		2 436	1 655	40	228	196

[2] Labour Code, R.S.Q., c. C-27

The objective of this program is to set up structures for employer-employee relations, to promote better labour-management relations and to extend negotiated working conditions to workers not covered by a collective agreement.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
4	5	56	16						12			
9	10	45	44						19			
2		3							19			
15	15	104	60						50			

The objective of this program is to make objective and standardized data available to labour and management in order to set a common basis for negotiating wages.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
												1 485

The objective of this program is to ensure that services deemed essential will continue to be available to the public when employees in the health and social services sector and in certain other public services exercise their right to strike.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
8	185	28	22							74		

TRAVAIL

(in thousands of dollars)

PROGRAM 4
Summary: page 1-12

ADMINISTRATION AND INTERNAL MANAGEMENT

ELEMENTS	AUTHORIZED APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Research and information	4 176		4 019	3 247	193	266	188
2. Conseil consultatif du travail et de la main d'oeuvre	445		406	275		21	30
3. Administration	1 121		1 067	853	68	51	75
Statutory[3]			10	10			
4. Administrative and technical support	3 175		2 888	587	25	16	11
5. Safety standards	858		751	604	12	31	88
TOTAL:	9 775		9 141	5 576	298	385	392

[3] Executive Power Act R.S.Q., c. E-18.

PROGRAM 5
Summary: page 1-28

BUILDING CONTRACTORS' PROFESSIONAL QUALIFICATION

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	4 607		4 337	2 884	649	103	39

PROGRAM 6
Summary: page 1-30

SAFETY IN BUILDINGS AND PUBLIC PLACES

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	25 872	1	25 711	20 507	617	1 564	91

PROGRAM 7
Summary: page 1-14

FINANCIAL ASSISTANCE FOR OFFICE DE LA CONSTRUCTION DU QUÉBEC PLACEMENT ACTIVITIES

	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	2 800		2 800				

TOTAL FOR THE PROGRAMS:	AUTHORIZED APPROPRIATIONS	Investments, Loans & Advances	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	54 550	2	52 285	35 496	1 744	2 828	1 604
Statutory	2 793		2 479	1 665	40	228	229
	57 343	2	54 764	37 161	1 784	3 056	1 833

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	38 945	11 185

The objective of this program is to plan, manage and coordinate the human, material and financial resources required for the administration of departmental programs and to encourage the acquisition of skills needed to carry out programs and activities in the area of labour relations.

					CAPITAL — OTHER EXPENDITURE							TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
27		73	5	1					10			9
	67	10	3									
1	3	14	1						1			
11	2 086	31	57	13					51			
		5	1						10			
39	2 156	133	67	14					72			9

The objective of this program is to enable the Régie des entreprises de construction to regulate the competence and solvency of construction firms.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
30	483	89	23	5					32			

The objective of this program is to protect the public by ensuring the safety and sanitary condition of buildings, public places and technical facilities.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
99	2 197	435	83	6					112			

The objective of this program is to provide financial assistance to the Office de la construction for job placement activities.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
												2 800

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
183	4 851	761	233	25					266			4 294
8	185	28	22						74			
191	5 036	789	255	25					340			4 294

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	340	4 294

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
Fiscal year ended March 31, 1987

(in thousands of dollars)

AFFAIRES CULTURELLES	Authorized Appropriations	Expenditures 1986-1987	Expenditures 1985-1986 [1]
Business firms			
Assistance for book distribution, visual arts, singing and record production	3 247	3 247	1 000
Assistance for preservation of the cultural heritage	52	52	
Other	300	299	
Educational institutions			
Research work	120	120	308
Municipalities			
Assistance for preservation of cultural heritage	7 285	7 285	7 523
Assistance for setting up and improving cultural facilities	4 555	3 129	1 234
Assistance for public library operations	9 866	9 862	13 825
Other			30
Non-profit organizations			
Assistance for book distribution, visual arts, singing and record production	4 806	4 467	3 850
Assistance for training	2 033	2 033	1 891
Assistance to music and dance	7 389	7 389	7 329
Assistance for improving cultural facilities and the preservation of cultural heritage	7 095	6 936	12 937
Assistance for central lending and specialized library operations	6 423	6 387	7 338
Assistance to the theatre	5 334	5 334	4 888
Assistance to museums and exhibit facilities	8 692	8 692	7 595
Job creation	2 760	2 639	
Support for the performing arts and	2 460	2 457	4 143
the visual environment	4 581	4 581	4 373
Support and promotion of the film industry	8 248	8 193	9 221
Other	4 333	4 243	5 426
Individuals			
Assistance to artists and other creative endeavours	2 444	2 441	2 810
Restoration of historic sites	2 014	2 014	1 227
Other	63	63	57
Government enterprises and agencies			
Institut québécois du cinéma	252	220	250
Institut québécois de recherche sur la culture	1 996	1 996	2 196
Musée d'Art contemporain de Montréal	2 848	2 808	2 715
Musée de la Civilisation	3 952	2 615	2 977
Musée du Québec	5 098	5 062	5 178
Société de développement des industries de la culture et des communications	1 311	1 100	
Société de la Place des Arts de Montréal	7 826	7 806	13 750
Société du Grand Théâtre de Québec	4 699	4 690	3 003
Société générale du cinéma (administration expenses)	1 500	1 500	1 500
Total	**123 582**	**119 660**	**128 574**

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[1] Figures for 1985-1986 have been adjusted to reflect changes in accounting policies (see Note 2 to the financial statements, page 18) and reclassified to reflect the structure of the departments and agencies in 1986-1987.

AFFAIRES MUNICIPALES	Authorized Appropri-ations	Expenditures 1986-1987	Expenditures 1985-1986
Municipalities			
Financial assistance for day-care centres	750	729	90
Upgrading of community facilities	1 137	1 137	2 633
Improvement of northern municipality infrastructures	3 473	3 387	2 607
Compensation for the levelling-off of property tax on farm land	13 294	13 294	14 000
Compensation in lieu of taxes on Government buildings	15 057	14 929	17 496
Compensation in lieu of taxes on buildings of the Social Affairs and Education networks	226 546	226 474	214 897
Waterworks and sewage system construction	49 643	46 602	48 676
Preparation of development plans	3 479	3 479	3 907
Financing of low-rental housing operating deficits	162 271	159 137	146 332
Financing of northern municipal services	5 469	5 408	4 859
Regional county municipality operations	8 834	8 834	9 538
Equalization fund	14 243	14 190	13 312
Remuneration of elected representatives of regional county municipalities	1 553	1 553	2 274
Municipal reorganization	793	550	917
Revitalization of city core areas	35 061	35 060	10 954
Grant to the Kativik Regional Government	2 610	2 589	2 617
Other	1 052	533	1 182
Non-profit organizations			
Acquisition of cooperative housing	9 144	5 406	9 518
Financing of low-rental housing operating deficits	3 778	3 119	3 811
Grants to various associations active in the housing and municipal sectors	673	568	637
Individuals			
Home-ownership assistance	29 250	29 192	31 625
Corvée-Habitation	14 150	12 133	20 637
Fire prevention prize	5	5	4
Québec housing restoration program	2 852	2 852	20 202
Partial return of interest under the Family Housing Act	1 250	1 235	1 324
Housing restoration	36 950	36 361	31 931
Rent subsidies for the elderly	18 453	18 453	16 233
Rent supplement	6 600	6 373	6 105
Government enterprises and agencies			
Société d'aménagement de l'Outaouais	4 894	4 894	5 926
Société de développement de la Baie James	5 095	5 095	
Total	**678 359**	**663 571**	**644 244**

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
Fiscal year ended March 31, 1987

(in thousands of dollars)

AGRICULTURE, PÊCHERIES ET ALIMENTATION	Authorized Appropriations	Expenditures 1986-1987	Expenditures 1985-1986
Business firms			
Special assistance to sugar beet producers	2 615	1 567	
Property improvement	15 080	13 679	22 940
Crop insurance	12 065	12 064	11 932
Farm income stabilization insurance	108 636	108 636	88 510
Arable land bank	350		
Grain: production, storage and processing	1 762	1 745	8 189
Farm credit: development of farm operations	12 000	4 607	4 707
Farm credit: partial assumption of interest charges	68 157	60 736	68 861
Labour mobility	715	707	909
Development of various productions in agricultural regions	4 671	4 015	1 062
Development of apple growing	380	370	1 935
Development of the horse racing industry	6 464	6 325	7 408
Performance of loan repayment guarantee (Fonds d'assurance-prêts agricoles et forestiers)	17 000	18 201	12 915
Fodder: storage	676	675	2 824
Fruit and vegetables: production, storage and marketing	4 921	3 807	1 918
Maritime fisheries: boat building	6 196	6 195	2 697
Maritime fisheries: standardization of processing plants	4 759	2 782	6 090
Maritime fisheries: payment of insurance premiums	500	459	741
Beef production	5 000	4 918	5 515
Dairy farms: herd analysis	2 300	2 300	2 249
Dairy farms: artificial insemination	1 600	1 549	1 999
Promotion of agrifood products	1 235	1 232	1 330
Reduction of hog production in the rivière l'Assomption basin	2 435	2 432	4 482
Farm management consulting services	929	853	764
Veterinary services	11 298	11 266	10 189
Municipal and school taxes: partial reimbursement	25 769	25 754	23 864
Processing of dairy products	315	314	21
Meat processing	497	408	1 199
Other	2 867	2 516	8 701
Educational institutions			
Training farm operators	934	906	1 062
University research	3 873	3 738	3 531
Municipalities			
Work on watercourses	4 856	4 701	7 471
Food inspection	4 910	4 606	4 664
Non-profit organizations			
Subsidies to associations and agencies active in the agriculture, fisheries and food sectors	2 205	2 125	1 971
Individuals			
Research grants	127	122	117
School — milk	11 669	11 669	10 403
Government enterprises and agencies			
Madelipêche Inc.	1 916	1 916	812
Société québécoise d'initiatives agro-alimentaires (assistance for investment)			547
Société du parc des expositions agro-alimentaires (infrastructure)			9 438
Total	**351 682**	**329 895**	**343 967**

	Authorized Appropriations	Expenditures	
		1986-1987	1985-1986
APPROVISIONNEMENTS ET SERVICES			
Business firms			
Compensation to flood victims	2 797	478	2 806
Municipalities			
Compensation to flood victims	2 500	2 245	8 947
Non-profit organizations			
Compensation to flood victims	43	10	
Individuals			
Compensation to flood victims	1 230	1 230	771
Government enterprises and agencies			
Régie des installations olympiques	4 900	4 681	2 614
Société immobilière du Québec	8 767	8 417	4 000
Total	**20 237**	**17 061**	**19 138**
NATIONAL ASSEMBLY			
Non-profit organizations			
Research			75
Individuals			
Other			5
Total			**80**
COMMERCE EXTÉRIEUR ET DÉVELOPPEMENT TECHNOLOGIQUE			
Business firms			
Assistance for marketing and export Strategy implementation	1 477	1 399	1 799
Assistance for export promotion	2 767	2 750	1 387
Financial assistance for export development	158	158	4 548
Educational institutions			
Various grants	7	7	34
Municipalities			
Various grants			13
Non-profit organizations			
Various grants	195	195	754
Individuals			
Allowances and grants	256	186	266
Total	**4 860**	**4 695**	**8 801**
COMMUNAUTÉS CULTURELLES ET IMMIGRATION			
Non-profit organizations			
Immigrant reception and adaptation	1 090	1 089	1 139
Refugee assistance fund	285	285	369
Programs for cultural communities	1 541	1 540	2 251
Individuals			
Prizes and other grants	44	44	39
Total	**2 960**	**2 958**	**3 798**

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE

Fiscal year ended March 31, 1987

(in thousands of dollars)

COMMUNICATIONS	Authorized Appropri-ations	Expenditures 1986-1987	Expenditures 1985-1986
Business firms			
Centre for scientific and catalographic information	2 581	1 113	913
Regional economic development agreement			
Development and marketing of software	2 920	2 609	1 611
Development and improvement of communications techniques, infrastructures and services	600	595	
Communications initiatives	200	113	
Assistance program for computerization			488
Assistance program for innovation			1 209
Assistance program for the communications service industries	500	488	
Non-profit organizations			
Development of communications in Native communities	280	280	280
Assistance to community media	2 600	2 510	2 641
Other	554	532	451
Individuals			
Communications prize	8	8	20
Government enterprises and agencies			
Radio-Québec	58 608	58 607	60 984
Société du Palais des congrès de Montréal			300
Total	**68 851**	**66 855**	**68 897**

CONSEIL EXÉCUTIF	Authorized Appropri-ations	Expenditures 1986-1987	Expenditures 1985-1986
Business firms			
Equal employment opportunity programs for women	500	275	
Educational institutions			
Subsidy to the École nationale d'administration publique	100	100	100
Other	170	167	
Non-profit organizations			
Interprovincial and Francophone cooperation	1 443	1 410	890
Assistance program for the International Year of Youth			7 165
Grants to Native associations and organizations	658	658	754
Grants to women's associations and organizations	50	50	93
Other	620	620	868
Individuals			
James Bay and Northern Québec Agreement and the Northeastern Québec Agreement	68	68	68
Training periods for Native people			13
Other	197	194	100
Total	**3 806**	**3 542**	**10 051**

ÉDUCATION	Authorized Appropriations	Expenditures 1986-1987	Expenditures 1985-1986
Business firms			
Other	110	109	141
Educational institutions			
Operations			
Private elementary and secondary education	221 464	220 115	203 703
Public elementary and secondary education	3 894 804	3 860 133	3 748 531
Public elementary and secondary education—adult education	146 739	146 739	134 673
Popular education	3 091	3 091	2 323
Other	1 410	1 407	1 552
Capital investment			
Public elementary and secondary education	18 813	18 813	20 876
Debt service			
Public elementary and secondary education	359 101	359 101	359 140
Municipalities			
Other	6	6	
Non-profit organizations			
Popular education	9 198	9 042	9 348
Grants to associations and agencies active in the field of education	10 056	10 054	9 993
Individuals			
Other	136	131	86
Government enterprises and agencies			
Radio-Québec	769	768	
Total	**4 665 697**	**4 629 509**	**4 490 366**

ÉNERGIE ET RESSOURCES	Authorized Appropriations	Expenditures 1986-1987	Expenditures 1985-1986
Business firms			
Step-up of energy projects			1 313
Assistance to private forest production	19 933	18 024	20 985
Assistance for mining exploration	4 292	3 917	2 233
Assistance to the mining industry	21 655	20 593	42 284
Forestry credit	2 758	2 548	2 611
Development of the forest industry	18 528	18 523	32 366
Energy conservation	1 780	1 150	1 464
Development of new energy sources			214
Logging roads	6 821	6 717	8 838
Other	2 152	1 101	
Health and social service establishments			
Energy conservation	120	112	22
Educational institutions			
Research	1 459	1 310	1 188
Municipalities			
Development of new energy sources	169	90	
Energy conservation			90
Other	30	30	

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Authorized	Expenditures	
	Appropriations	1986-1987	1985-1986
ÉNERGIE ET RESSOURCES (cont'd)			
Non-profit organizations			
Assistance to the mining industry	3 250	3 250	
Development of new energy sources	2 695	889	139
Other	802	760	692
Individuals			
Forestry prizes	100	36	37
Special Fund			
Cadastral Reform Fund	4 078	4 078	2 802
Government enterprises and agencies			
Société de cartographie du Québec	520	520	
Société de récupération, d'exploitation et de développement forestiers du Québec — Rexfor	4 340	4 339	
Société nationale de l'amiante	6 700	6 700	
Société québecoise d'exploration minière — SOQUEM:	80	80	622
Société québecoise d'initiatives pétrolières — SOQUIP:			555
Total	**102 262**	**94 767**	**118 455**
ENSEIGNEMENT SUPÉRIEUR ET SCIENCE			
Business firms			
Scientific and technical development projects	700	657	257
Provision for scientific and technological research and development projects	302		
Support for scientific and technical employment	19 758	12 564	12 700
Educational Institutions			
Operating			
Assistance for research	18 833	18 833	19 053
College education — Adult education	10 628	10 627	21 684
Private college education	75 830	71 901	65 374
Public college education	784 997	804 231	726 292
University education and research	1 020 780	1 021 305	965 356
Scientific and technical development projects	2 425	2 425	603
Support for scientific and technical employment	5 420	5 420	4 469
Other	321	199	230
Capital investment			
University education	666	656	2 053
Debt service			
College education	99 900	99 900	93 489
University education	94 117	94 116	86 933
Non-profit organizations			
Scientific and technical development projects	2 285	1 410	2 656
Support for applied research centres	3 000	3 000	550
Support for scientific and technical employment	1 575	1 519	1 253
Other	3 640	3 104	1 775

ENSEIGNEMENT SUPÉRIEUR ET SCIENCE (cont'd)	Authorized Appropriations	Authorized 1986-1987	Authorized 1985-1986
Individuals			
Student financial assistance	275 505	248 809	264 890
Training for researchers	10 555	10 555	10 609
Remuneration of interns and residents	61 898	60 244	57 023
Other	88	85	55
Government enterprises and agencies			
Agence québécoise de valorisation industrielle de la recherche **	725	725	1 041
Centre québécois de recherche sur les applications pédagogiques de l'ordinateur *	1 520	1 489	300
Centre québécois de la valorisation de la bio-masse *	1 750	1 750	900
Centre québécois pour l'informatisation de la production *	5 400	2 000	5 900
Fonds pour la formation de chercheurs et l'aide à la recherche	2 180	2 180	2 247
Hydro-Québec **	455	455	
Société de la maison des sciences et des techniques			1 948
Total	**2 505 253**	**2 480 159**	**2 349 640**
ENVIRONNEMENT			
Business firms			
Research	89	89	94
Health and social service establishments			
Research	15	15	
School boards and educational institutions			
Research	241	206	209
Municipalities			
Air pollution control	2 918	2 918	3 062
Water treatment	174 956	174 948	102 590
Shoreline improvement program	505	505	1 090
Other	1 112	566	557
Non-profit organizations			
Reclamation and recycling program	710	690	1 387
Grants to agencies active in the environmental field	665	633	617
Individuals			
Other	4	4	
Government enterprises and agencies			
Société québecoise d'assainissement des eaux (for preliminary studies and studies of wastewater by infiltration and collection (EPIC))	11 746	11 746	7 842
Total	**192 961**	**192 320**	**117 448**

* Support for applied research centres

** Support for scientific and technical employment

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
Fiscal year ended March 31, 1987

(in thousands of dollars)

FINANCES	Authorized Appropriations	Expenditures 1986-1987	Expenditures 1985-1986
Health and social services establishments			
Lodging centres	73	58	1 791
Rehabilitation centres	54	43	1 324
Social service centres	112	89	2 753
Hospital centres	5 023	4 064	14 181
Community service centres	39	33	514
School boards			
Public elementary and secondary education	949	772	3 950
Non-profit organizations			
International Financial Centres Organization	100	100	35
Other	141	121	49
Individuals			
Securities research prizes	5	5	
Contingency Fund	127 992		
Total	**134 488**	**5 285**	**24 597**

INDUSTRIE ET COMMERCE	Authorized Appropriations	Expenditures 1986-1987	Expenditures 1985-1986
Business firms			
Financial assistance to the petrochemical industry	41 000	41 000	37 000
Financial assistance for the creation of an advanced helicopter industry	3 737	3 736	30 592
Compensation by the Government for loans granted interest-free or at below-market rates	6 420	6 160	5 446
Stock market access program	3 877	3 772	7 978
Small and medium-sized business assistance program	5 683	5 247	8 375
Export assistance program	7 810	5 815	2 070
Assistance for investment in high-technology and dynamic firms	45 933	45 933	28 738
Assistance for investment in tourist industry firms	4 652	4 644	4 026
Assistance program for young worker cooperatives	1 912	1 912	2 569
Assistance to the textile, knitwear, garment, furniture and footwear industries	2 138	1 923	3 478
Assistance for the development of cooperative enterprises	1 366	1 148	568
Assistance for the development of the electronics industry and tertiary sector	2 597	2 547	476
Assistance for financing firms	2 150	2 138	1 425
Assistance for business combinations	964	806	1 749
Business grants for young entrepreneurs	2 800	2 719	1 944
Promotion and development of Québec industrial design	875	758	1 046
Loans for capitalization	363	362	
PRO-PME and assistance for carrying out industrial projects	6 503	4 788	11 985
Other			162

INDUSTRIE ET COMMERCE (cont'd)	Authorized Appropri-ations	Expenditures	
		1986-1987	1985-1986
Municipalities			
Industrial infrastructures	9 046	8 554	13 067
Assistance for renovation of obsolete industrial areas in the Montréal region	779	727	500
Financial assistance to industrial commissioners	4 118	4 084	4 128
Non-profit agencies			
Export assistance			49
Business scholarships for young entrepreneurs	50	50	60
Société de création d'entreprises du Saguenay Lac St-Jean	107	107	100
Financial assistance to industrial associations	522	438	544
Other	360	309	365
Government enterprises and agencies			
Centre de recherche industrielle du Québec	17 800	17 800	17 500
Institut national de productivité	833	800	984
Sidbec	95 700	95 063	64 282
Société de développement des coopératives	2 049	1 767	2 442
Société de développement industriel du Québec (prepaid compensation for an interest-free loan)			18 550
Société du Parc industriel du centre du Québec	69	69	
Société générale de financement du Québec	10	10	2 093
Société Inter-Port de Québec			850
Total	**272 243**	**265 186**	**275 141**

JUSTICE	Authorized Appropri-ations	Expenditures 1986-1987	Expenditures 1985-1986
Municipalities			
Reimbursement of Highway Safety Code offences to certain municipalities	1 572	1 742	1 391
Financing of certain police corps	151	143	151
Non-profit agencies			
Subsidies to agencies working in the consumer sector	644	644	713
Other	1 337	1 337	511
Individuals			
Assistance to community assistance groups	178	178	118
Legal aid	42 593	41 202	40 893
Compensation of victims of criminal acts	14 422	14 082	13 337
Other	242	97	221
Government enterprises and agencies			
Commission d'appel en matière de lésions professionnelles	1 691	915	1 984
Commission des services juridiques	21 521	21 521	21 285
Fonds d'aide aux recours collectifs	200	190	200
Société québécoise d'information juridique	268	268	618
Total	**84 819**	**82 319**	**81 422**

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
Fiscal year ended March 31, 1987

(in thousands of dollars)

LOISIR, CHASSE ET PÊCHE	Authorized Appropriations	Expenditures 1986-1987	Expenditures 1985-1986
Business firms			
Downhill skiing infrastructure	4 149	4 149	5 273
Health and social services establishments			
Various grants	456	456	
School boards and educational institutions			
Various grants	1 029	1 029	207
Municipalities			
Support for municipal recreational activities	5 000	4 938	3 414
Support for municipal recreational facilities	4 500	4 437	9 834
Support for urban parks	7 392	7 392	5 178
Non-profit organizations			
Wildlife management	2 901	2 810	3 700
Socio-cultural activity	11 624	11 512	11 202
Recreation organizations	16 404	14 387	15 978
Outdoor recreation organizations	3 025	2 986	2 355
Support for recreational facilities	4 355	3 139	4 565
Mass sport activities	4 430	3 786	5 548
Elite sport activities	8 061	7 855	8 003
Other	57	54	280
Individuals			
Employment promotion program	1 508	1 508	
Various subsidies	499	153	266
Government enterprises and agencies			
Société des établissements de plein air du Québec	511	316	2 442
Total	**75 901**	**70 907**	**78 245**

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU	Authorized Appropriations	Expenditures 1986-1987	Expenditures 1985-1986
Business firms			
Job creation programs	29 436	15 947	8 029
Non-profit organizations			
Commissions de formation professionnelle operations	23 197	22 620	25 110
Vocational training programs	118 459	116 674	75 058
Employment promotion programs	18 913	16 173	23 692
Grants to labour reclassification committees	3 250	2 501	4 016
Grants to Native agencies for human resources development	580	418	419
Other	830	330	406
Individuals			
Maternity benefits	10 242	8 713	9 284
Basic Family Allowance benefits	192 860	192 738	186 660
Supplementary Family Allowance benefits for handicapped children	15 666	17 474	15 232
Social Aid benefits	2 186 710	2 102 962	2 129 005
Payment of medication, orthopedic appliances and protheses	106 939	103 115	98 239
Social Aid benefits related to employment promotion programs	53 000	52 866	47 746
Income security for Cree hunters and trappers	13 175	12 055	11 951
Dental and optometric care	42 136	36 106	38 389
Total	**2 815 393**	**2 700 692**	**2 673 236**

OFFICE DE PLANIFICATION ET DE DÉVELOPPEMENT DU QUÉBEC	Authorized Appropri-ations	Expenditures 1986-1987	Expenditures 1985-1986
Business firms			
Community job creation	18 850	15 156	22 522
Regional development fund	823		221
Educational institutions			
Regional development fund	833	833	476
Municipalities			
Regional development fund	5 385	3 363	4 432
Non-profit organizations			
Assistance for regional development councils	3 647	3 406	3 175
Community job creation	650	650	
Regional development fund	6 424	6 334	5 974
Total	**36 612**	**29 742**	**36 800**

BODY UNDER THE AUTHORITY OF THE MINISTER RESPONSIBLE FOR ADMINISTRATION

	Authorized Appropri-ations	Expenditures 1986-1987	Expenditures 1985-1986
Health and social services establishments			
Contribution to the group life insurance plan for civil servants and public employees	7 407	7 192	3 530
School boards and educational institutions			
Contribution to the group life insurance plan for civil servants and public employees	7 558	7 484	3 068
Contribution to the Teachers Pension Plan	554 886	553 478	498 731
Pension coverage for certain teachers	2 586		2 276
Total	**572 437**	**568 154**	**507 605**

BODIES UNDER THE AUTHORITY OF THE MINISTER RESPONSIBLE FOR THE STATUS OF WOMEN

	Authorized Appropri-ations	Expenditures 1986-1987	Expenditures 1985-1986
Business firms			
Assistance to private day-care centres	357	269	502
Non-profit organizations			
Operating grants to day-care centres	28 897	27 759	25 341
Support grants to day-care centres for handicapped children, nurseries, implementation, housing and other special needs	11 040	10 544	9 833
Individuals			
Financial assistance to parents for child care expenses	37 639	37 039	31 235
Total	**77 933**	**75 611**	**66 911**

BODIES UNDER THE AUTHORITY OF THE VICE-PRESIDENT OF THE CONSEIL EXÉCUTIF

	Authorized Appropri-ations	Expenditures 1986-1987	Expenditures 1985-1986
Educational institutions			
Grant to the École nationale d'administration publique	100	100	100
Total	**100**	**100**	**100**

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
Fiscal year ended March 31, 1987

(in thousands of dollars)

	Authorized Appropriations	Expenditures	
PERSONS DESIGNATED BY THE NATIONAL ASSEMBLY		1986-1987	1985-1986
Non-profit organizations			
Financing of political parties	1 119	1 212	1 124
Total	**1 119**	**1 212**	**1 124**
RÉGIE DE L'ASSURANCE-MALADIE DU QUÉBEC			
Individuals			
Scholarships, research grants and bonuses	9 114	12 986	11 350
Medication and pharmaceutical services to the elderly	196 923	212 738	183 900
Prostheses and orthopedic appliances	20 963	21 308	16 862
Dental care	74 311	71 462	67 701
Medical care	1 364 160	1 341 802	1 248 375
Optometric care	36 465	36 314	32 832
Government enterprises and agencies			
Régie d'assurance-maladie du Québec — Administration expenses of the health insurance plan	40 608	48 962	47 311
Total	**1 742 544**	**1 745 572**	**1 608 331**
RELATIONS INTERNATIONALES			
Business firms			
Bursaries and living allowances under cooperation programs	91	91	64
Educational institutions			
Stanislaus and Marie-de-France colleges	4 846	4 846	4 887
Other	143	142	290
Non-profit organizations			
Disaster relief fund			749
International relations and cooperation	3 450	3 450	3 719
Grants to the Office Franco-Québécois pour la Jeunesse for organizing exchanges	1 710	1 710	1 540
Other	723	722	625
Individuals			
International accords concerning resident physicians	523	522	927
Bursaries and living allowances under cooperation programs	1 388	1 388	1 432
Other	154	140	994
Government entreprises and agencies			
Centre de recherche industriel du Québec			200
Total	**13 028**	**13 011**	**15 427**

REVENU	Authorized Appropriations	Expenditures 1986-1987	Expenditures 1985-1986
Non-profit organizations			
Grants to agencies related to taxation	10	2	6
Individuals			
Reimbursement to certain self-employed workers of part of their Québec Pension Plan contribution	200	251	318
Work Income Supplement	27 300	26 944	22 319
Total	**27 510**	**27 197**	**22 643**

SANTÉ ET SERVICES SOCIAUX	Authorized Appropriations	Expenditures 1986-1987	Expenditures 1985-1986
Business firms			
Financial assistance for the integration of handicapped persons within firms	1 753	1 700	1 867
Ambulance services	17 501	17 501	9 546
Health and social services establishments			
Operations			
Lodging centres	442 601	442 861	401 285
Rehabilitation centres	586 907	585 626	560 433
Social service centres	281 696	279 353	247 517
Hospital centres	4 365 076	4 347 863	4 146 617
Local community service centres	396 748	403 362	374 526
Regional health and social service councils	62 446	62 820	53 661
Capital investment			
Lodging centres			13 658
Rehabilitation centres	8 357		10 284
Social service centres	18	18	927
Hospital centres	271	271	5 146
Local community service centres	16		6 062
Debt service			
Lodging centres and extended care hospital centres	55 018	54 841	33 105
Rehabilitation centres	7 934	7 198	7 560
Social service centres	24	23	24
Hospital centres	108 344	105 701	88 003
Local community service centres	3 848	3 747	2 265
Non-profit organizations			
Research institutes and centres	19 500	19 500	18 370
Home maintenance organizations	4 886	4 886	4 821
Service and promotional organizations	21 267	21 267	19 606
Canadian Red Cross Society	27 462	27 373	24 499
Grants to adapted work centres	19 251	19 104	17 656
Grants to agencies promoting the rights of handicapped persons	1 813	1 813	1 759
Other	25 377	25 460	13 931
Individuals			
Financial assistance to handicapped persons for various special needs	12 094	12 068	9 145
Scholarships and grants for further study	3 661	3 661	3 163
Government enterprises and agencies			
Fonds de la recherche en santé du Québec — Administration expenses	1 162	1 162	848
Total	**6 475 041**	**6 449 179**	**6 076 284**

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
Fiscal year ended March 31, 1987

(in thousands of dollars)

	Authorized	Expenditures	
SOLLICITEUR GÉNÉRAL	**Appropriations**	**1986-1987**	**1985-1986**
Municipalities			
Financing of certain police forces	2 761	2 638	2 088
Non-profit organizations			
Social reintegration	537	537	1 650
Other	216	210	282
Total	**3 514**	**3 385**	**4 020**
TOURISME			
Business firms			
Participation in tourism promotion operations	2 309	2 255	3 057
Support for conventions	180	180	73
Municipalities			
Infrastructures	356	356	950
Non-profit organizations			
Regional tourist associations	4 242	4 239	3 163
Tourist attractions	831	831	939
Others	579	574	912
Government enterprises and agencies			
Société du Palais des congrès de Montréal	20 115	20 115	22 710
Total	**28 612**	**28 550**	**31 804**
TRANSPORTS			
Business firms			
Air transportation	2	2	647
Maritime transportation	7 547	7 371	10 479
Ground transportation (redemption of taxi licenses)	4 440	4 440	2 587
Ground transportation (other)	136	123	
School boards and educational institutions			
School transportation	307 632	307 026	295 396
Ground transportation (research assistance)	152	152	180
Other			9
Municipalities			
Improvement of municipal roads	19 266	19 213	25 599
Road construction (tunnel under the site of the intermodal terminal)	4 500	4 500	
Winter road maintenance	34 392	33 414	33 978
Air transportation	615	455	375
Maritime transportation	133	110	148
Ground transportation (public transit)			
Operations	212 229	203 756	193 393
Capital investment	265	265	4 940
Debt service — metro	110 578	109 036	109 105
Debt service — other equipment	40 490	40 398	41 342
Transportation for the handicapped	13 002	12 591	11 674

TRANSPORTS (cont'd)	**Authorized Appropriations**	**Expenditures 1986-1987**	**Expenditures 1985-1986**
Non-profit organizations			
Air transportation	260	258	125
Maritime transportation	119	119	115
School transportation	150	150	
Ground transportation	1 632	1 466	696
Other	96	60	90
Individuals			
Other	11	11	11
Government enterprises and agencies			
Société des traversiers du Québec	21 151	20 997	20 712
Société québécoise des transports	3 296	3 254	9 384
Total	**782 094**	**769 167**	**760 985**
TRAVAIL			
Non-profit organizations			
Research	83	9	70
Government enterprises and agencies			
Commission de la santé et de la sécurité du travail funding of inspection activities			5 418
Commission du bâtiment			105
Institut de recherche et d'information sur la rémunération	1 565	1 485	785
Commission de la construction du Québec—funding of placement services	2 800	2 800	4 355
Total	**4 448**	**4 294**	**10 733**

SECTION 2

NON-BUDGETARY TRANSACTIONS

These transactions include investment operations, those of the retirement plans account, the allowance for loss on stock investments and changes in other assets and liabilities (Other accounts*), except for the cash position.

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NON-BUDGETARY TRANSACTIONS
Fiscal year ended March 31, 1987

(in thousands of dollars)

SUMMARY

Investments	−	350 269
Retirement plans account	+	1 354 801
Allowance for loss on stock investments	−	29 473
Other accounts	+	93 505
Surplus	+	1 068 564

N.B. The (+) sign indicates a financial requirement and the (−) sign, a source of financing.

NON-BUDGETARY TRANSACTIONS

Fiscal year ended March 31, 1987

(in thousands of dollars)

INVESTMENTS

SUMMARY

	Shares	Bonds and Notes	Loans and Advances	Total
Enterprises of the gouvernement du Québec	463 426	211 891	(362 521)	312 796
Municipalities and municipal bodies		(2 958)	2 607	(351)
Individuals, corporations and other	102	40 000	(2 278)	37 824
	463 528	248 933	(362 192)	350 269

DETAILS

	Disbursements(1)	Receipts	Operating results of enterprises credited to revenue	Adjustments(2)	Total
Enterprises of the gouvernement du Québec					
Stock and investments					
Hydro-Québec			303 000		303 000
Loto-Québec			15 375		15 375
Madelipêche Inc.			(450)	532(6)	82
Raffinerie de sucre du Québec	52 600	3 135	(5 321)	(44 144)(3)	
Société de développement autochtone de la Baie James	250		(740)		(490)
Société de développement des industries de la culture et des communications	1 000		578		1 578
Société de récupération, d'exploitation et de développement forestiers du Québec	27 000		4 916		31 916
Société générale de financement du Québec	20 000		44 184		64 184
Société des alcools du Québec			(329)		(329)
Société des établissements de plein air du Québec			(1 137)		(1 137)
Société des traversiers du Québec			(680)		(680)
Société immobilière du Québec			8 120		8 120
Société nationale de l'amiante	28 300			(28 300)(4)	
Société québécoise des transports			(6 469)		(6 469)
Société québécoise d'exploration minière			26 145		26 145
Société québécoise d'initiatives agro-alimentaires			11 082		11 082
Société québécoise d'initiatives pétrolières	10 000		1 500		11 500
Société Inter-Port de Québec			(451)		(451)
	139 150	3 135	399 323	(71 912)	463 426
Bonds and notes					
Société d'habitation du Québec		1 094			(1 094)
Société immobilière du Québec		155 000		367 985(5)	212 985
		156 094		367 985	211 891
Loans and advances					
Hydro-Québec		228			(228)
Madelipêche Inc.		38		(2 448)(6)	(2 486)
Radio-Québec	1 800				1 800
Sidbec	53 197	52 962		6 295(7)	6 530
Société de développement des coopératives		2 217		593	(1 624)
Société de développement industriel du Québec	36 243				36 243
Société de récupération, d'exploitation et de développement forestiers du Québec		44		273	229
Société du parc industriel du centre du Québec		35 000			(35 000)
Société immobilière du Québec				(367 985)(5)	(367 985)
Société nationale de l'amiante	170 315	170 315			
	261 555	260 804		(363 272)	(362 521)
	400 705	420 033	399 323	(67 199)	312 796(*)

DETAILS (cont'd)

	Disburse-ments(1)	Receipts	Adjust-ments(2)	Total
Municipalities and municipal bodies				
Bonds and notes		2 958		(2 958)
Loans and advances	3 600	993		2 607
	3 600	3 951		(351)
Individuals, corporations and other				
Shares and investments				
Snyder and Sons Ltd.			102	102
Bonds and notes				
Lantic Sugar Inc.			40 000(3)	40 000
Loans and advances				
Individuals				
Students	10 004	3 467	(2 384)(8)	4 153
Fishermen	7 565	3 635	(62)	3 868
Farmers			(133)	(133)
	17 569	7 102	(2 579)	7 888
Corporations and other				
Advances and petty cash to Government employees	1 902	1 698	(566)	(362)
Comterm Inc.			(1 620)(9)	(1 620)
Cooperatives		123	(60)	(183)
Farm corporations			(21)	(21)
Industrial corporations		6 727	(407)	(7 134)
Mining corporations			77	77
Cadastral Reform Fund		2 000		(2 000)
Revolving fund for Teaching Aids		1 800		(1 800)
Revolving fund for the Service aérien gouvernemental	500			500
Organizations for the benefit and promotion of agriculture and food	1			1
Fishermen	2 700	348	24	2 376
	5 103	12 696	(2 573)	(10 166)
	22 672	19 798	34 950	37 824

(*) Excludes an amount of $18 033 968 carried to the net debt to record stock investments at equity value at March 31, 1987.

(1) Includes amounts payable.

(2) For loans and advances, the change in the allowance for bad debts is taken into account.

(3) See Note 4 of Appendix 4 of the notes to the financial statements.

(4) Amount applied against the allowance for loss on stock investments.

(5) An amount of $367 984 632 has been transferred from "Loans and advances" to "Bonds and notes".

(6) An amount of $1 915 811 recorded under expenditure and $532 193 transferred from "Loans and advances" to "Shares and investments".

(7) Capitalized interest.

(8) Allowance for bad debts of $4 620 000 and capitalized interest of $2 236 000.

(9) Amount recorded under expenditure.

NON-BUDGETARY TRANSACTIONS

Fiscal year ended March 31, 1987

(in thousands of dollars)

RETIREMENT PLANS ACCOUNT

DETAILS	Contributions of Participants and Contributions of Certain Organizations +	Contributions of the Government as an Employer −	Benefits and other Payments + (−)	Adjustments =	Surplus
Government and Public Employees Retirement Plan (RREGOP)	891	808 947	50 309	(84 157)(3)	675 372
Teachers Pension Plan (TPP)	101 014	553 478	268 869		385 623
Retirement plan for certain teachers	69 462(3)		12 817	84 157(3)	140 802
Civil Service Superannuation Plan (CSSP)	56 392(1)	205 429	182 890		78 931
Pension Plan for Members of the Sûreté du Québec	11 097	73 837	16 224		68 710
Retirement Plan for Members of the Legislature	629	4 262	4 891		
Judges and Coroners Retirement Plan	1 684	9 382	5 703		5 363
	241 169	1 655 335(2)	541 703		1 354 801

(1) Includes contributions from certain agencies of $5 073 102 for current service and $17 000 000 for past service

(2)

	Current service(a)	Past service	Interest(b)	Shortfall	Total
RREGOP					
Social affairs	148 844		231 404	1 317	381 565
Education	102 827		191 910	6 203	300 940
Public service	44 832		68 763	12 847	126 442
	296 503		492 077	20 367(c)	808 947
Other retirement plans					
Teachers (TPP)	99 587	245 115	208 776		553 478
Civil servants (CSSP)	29 142	109 648	66 639		205 429
Members of the Sûreté du Québec	15 536	26 600	31 701		73 837
Members of the Legislature	881	2 892		489	4 262
Judges and Coroners	2 357	2 507	2 992	1 526	9 382
	147 503	386 762	310 108	2 015	846 388
	444 006	386 762	802 185	22 382	1 655 335

(a) 140 % of employee contributions, except for the RREGOP, TPP and CSSP, where the Government's employer contribution equals that of employees since July 1, 1982 (R.S.Q., c. R-10, R-11 and R-12).

(b) Interest on the account balance at the previous March 31.

(c) This amount represents the balancing entry for pensions paid to RREGOP pensioners for the period prior to July 1, 1973, when they were members of the TPP and the CSSP, and pensions granted to certain pensioners of the social affairs sector.

(3) Under Chapter 44 of the 1986 Statutes of Québec, dealing with the pension plan for certain teachers and amending various legislative provisions concerning the retirement plans of certain public and parapublic sector employees, the Caisse de dépôt et placement du Québec paid $69 461 509 to the Consolidated Revenue Fund. This amount represents the sums that had been paid to the Caisse under the Act respecting the Government and Public Employees Retirement Plan prior to June 26, 1986, less benefit payments. As a result, the Government's employer contributions which had been accumulated in the liability account for RREGOP were transferred to the account of the retirement plan for certain teachers, in the amount of $84 157 365.

OTHER ACCOUNTS

DETAILS	March 31, 1987	March 31, 1986	Amounts Carried to the net debt	Change(1)
Assets				
Money and bills on hand and outstanding deposits	63 072	30 949		− 32 123
Accounts receivable:				
Agents and assignees	1 320 951	1 214 926		− 106 025
Other debtors	945 575	778 125		− 167 450
Accrued interest	13 745	14 076		+ 331
	2 343 343	2 038 076		− 305 267
Liabilities:				
Outstanding cheques	309 300	351 011		− 41 711
Advances from trust funds	53 855	56 343		− 2 488
Clearing accounts for collected taxes	266 387	232 420		+ 33 967
Accounts payable	2 744 526	2 478 346	9 324	+ 275 504
Accrued interest	1 220 415	1 096 704		+ 123 711
Provision for financing water treatment	14 089	4 300		+ 9 789
	(4 608 572)	(4 219 124)	9 324	+ 398 772
Surplus of liabilities over assets	(2 265 229)	(2 181 048)	9 324	+ 93 505

ALLOWANCE FOR LOSS ON STOCK INVESTMENTS

Fiscal year ended March 31, 1987

(in thousands of dollars)

	Operating deficit of enterprises in excess of cost of shares	Adjustments	Total
Sidbec	(35 939)		(35 939)
Société de cartographie du Québec	(512)		(512)
Société de développement de la Baie James	(3 662)		(3 662)
Société nationale de l'amiante	38 940	(28 300)(1)	10 640
	(1 173)	(28 300)	(29 473)*

(*) Does not include an amount of $232 420 carried to the net debt to record the allowance for loss on stock investments

(1) See Note 4, page 2-5

SECTION 3

FINANCING

This section explains how the Government has financed its transactions.

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FINANCING
Fiscal year ended March 31, 1987

(in thousands of dollars)

SUMMARY

Page	**Net financial requirements**		
1-2	Budgetary transactions — deficit	−	2 819 207
2-3	Non-budgetary transactions — surplus	+	1 068 564
		−	1 750 643
	Financing		
3-4	Change in cash position	−	80 887
3-4	New borrowings	+	4 396 050
	Increase in the debt resulting from the amortization of the exchange fluctuation on borrowings in foreign currency	+	13 055
3-7	Repayments of borrowings(1)	−	2 577 575
	Change in the long-term debt		1 831 530
		+	1 750 643(2)

N.B. The (−) sign indicates a financial requirement and the (+) sign, a source of financing.

(1) Including contributions of $91 927 286 to the sinking funds.

(2) Excludes $142 925 984 representing the unamortized exchange loss on borrowings in foreign exchange.

FINANCING

Fiscal year ended March 31, 1987

(in thousands of dollars)

CHANGE IN CASH POSITION

DETAILS

	March 31, 1987	March 31, 1986		Change
Cash in the bank	39 759	69 759	+	30 000
Short-term investments	605 887	495 000	−	110 887
Cash position	645 646	564 759	−	80 887

N.B.: The (−) sign indicates a financial requirement and the (+) sign, a source of financing.

NEW BORROWINGS

SUMMARY

Bonds — negotiable	3 091 942	
— redeemable on demand	575 382	
— not negotiable	6 907	3 674 231
Other borrowings		721 819
		4 396 050

DETAILS

Date of issue	Maturity date	Rate %		Price to buyer	Par value[*]	Amount
Bonds						
Negotiable						
In Canadian currency						
1986-05-01	2006-05-01	9.50		99.118		100 000
1986-06-20	1998-06-19	9.25		100.177		120 000
1986-07-07	1998-07-07	9.75		99.86		125 000
1986-07-07	2006-07-07	10.00		99.829		75 000
1986-09-02	1996-09-02	9.00		98.327		122 000
1986-09-02	2011-09-02	9.50		99.163		178 000
1986-09-02	1996-09-02	9.00		98.54		75 000
1986-09-02	2011-09-02	9.50		99.54		75 000
1986-09-24	1991-09-24	9.00		99.33		50 000
1986-11-26	1994-12-22	13.25		100.00		25
1986-12-22	1996-09-02	9.00		98.92		190 000
1986-12-22	2011-09-02	9.50		98.79		60 000
1987-01-15	1996-09-02	9.00		99.125		50 000
1987-01-29	1997-01-29	9.00	(A)	100.625		150 000
1987-02-10	1997-02-10	8.50		98.829		164 000
1987-02-10	2012-02-10	9.00		98.49		161 000
1987-02-10	1997-02-10	8.50		97.50		100 000
						1 795 025

NEW BORROWINGS (cont'd)

DETAILS (cont'd)

Date of issue	Maturity date	Rate %	Price to buyer	Par value(*)	Amount
In U.S. currency					
1986-04-01	2016-04-01	9.00 (A)	99.50	250 000	351 330
1986-12-01	2026-12-01	8.625	99.60	300 000	414 390
1987-01-10	1995-01-10	8.25 (A)		833	1 147(1)
1987-01-29	1995-01-29	8.05 (A)		902	1 229(2)
1987-02-25	1992-02-25	8.144 (A)		2 396	3 186(3)
1987-03-12	2001-03-12	7.15 (A)		929	1 237(4)
				555 060US	772 519(5)
In French currency					
1986-05-22	2001-05-22	7.875 (A)	100.50	800 000FF	157 936(5)
In Swiss currency					
1986-11-20	1998-11-20	4.875 (A)	100.25	125 000	102 477
1986-11-20	2006-11-20	5.25 (A)	100.50	125 000	102 477
				250 000SF	204 954(5)
In Japanese currency					
1986-06-03	1998-06-03	6.00 (A)	101.75	20 000 000Yen	161 508(5)
					3 091 942
Redeemable on demande					
In Canadian currency					
Québec Savings Bonds					
1985-06-01	1995-06-01	9.00—7.50 (A)(6)(7)	100.00		1 498
1986-06-01	1996-06-01	8.25—6.50 (A)	100.00		573 884
					575 382

FINANCING

Fiscal year ended March 31, 1987

(in thousands of dollars)

NEW BORROWINGS (cont'd)

DETAILS (cont'd)

Date of issue	Maturity date	Rate %	Price to buyer	Par value*	Amount
Not negotiable					
In Canadian currency					
Government of Canada Canada Pension Plan					
1986-1987	2006-2007	9.04 — 10.17	100.00		6 907
					3 674 231
Other borrowings					
In Canadian currency					
Discounted borrowing					
1986-06-14	1988-1992-06-14	8.50 (A)			1 873(8)
In U.S. currency					
1986-06-04	1995-12-04	7.645	100.00	487	678(9)
1986-10-15	2001-10-15	5.75	100.00	300 000	416 700(10)
1986-12-01	1995-12-04	6.3125	100.00	36	50(9)
				$300 523US	417 428(5)
In Japanese currency					
1986-06-24	1996-06-24	6.50	100.00	15 000 000	125 310
1986-10-31	2009-10-31	6.40	100.00	20 000 000	177 208
				35 000 000Yen	302 518(5)
					721 819
Borrowings made					4 396 050

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* In thousands of monetary units.

(A) Interest paid annually.

(1) This amount represents the capitalization of the discount on a borrowing of US$63 000 000 made for US$50 015 070 on January 10, 1985. The effective rate to the buyer is 11.88 %.

(2) This amount represents the capitalization of the discount on a borrowing of US$64 000 000 made for US$49 998 000 on January 29, 1985. The effective rate to the buyer is 11.93 %.

(3) This amount represents the capitalization of the discount on a borrowing of US$122 000 000 made for US$100 406 000 on February 25, 1985. The effective rate to the buyer is 12.03 %.

(4) This amount represents the capitalization of the discount on a borrowing of US$130 000 000 made for US$99 950 000 on March 12, 1986. The effective rate to the buyer is 10.23 %.

(5) Canadian equivalent of realization value or par value on the date the borrowings were made.

(6) The rate is 10.00 % for the months of April and May 1986.

(7) The rate was raised to 8.25 % for the period from June 1, 1986 to May 31, 1987.

(8) This amount represents the capitalization of the discount on an amount of $50 000 000 made for $33 404 500 on June 14, 1983. The effective rate to the buyer is 16.29 %.

(9) Amount cashed to maintain the amount used on a C$1 000 000 000 line of credit at C$70 000 000.

(10) Borrowing at a floating rate of interest fixed at the LIBID rate every 6 months.

REPAYMENTS OF BORROWINGS

SUMMARY

Treasury bills		80 000
Bonds — negotiable	586 584	
— redeemable on demand	499 239	
— non negotiable	368	1 086 191
Other borrowings		1 320 457
Borrowings repaid		2 486 648
Contribution to sinking funds: — bonds	88 992	
— other borrowings	2 936	
— repayment to the Consolidated Revenue Fund	(1 001)	90 927
		2 577 575

DETAILS

	Date of issue	Maturity date	Par Value In foreign currency	Par Value In Canadian equivalent[*]	
Treasury bills					
Repaid				5 700 000	
Issued				5 620 000	80 000

FINANCING

Fiscal year ended March 31, 1987

(in thousands of dollars)

REPAYMENTS OF BORROWINGS (cont'd)

DETAILS (cont'd)

	Date of issue	Maturity date	Par value In foreign currency	Par value In Canadian equivalent(*)
Bonds				
Negotiable				
In Canadian currency	1986-04-01	1978-04-05		3 400(1)
	1986-04-15	1979-04-15		50 000
	1986-05-01	1979-05-01		1 764(1)
	1986-05-01	1979-05-01		1 380(1)
	1986-05-01	1979-05-01		1 328(1)
	1986-06-01	1966-12-01		7(2)
	1986-06-15	1964-06-15		38 266(3)
	1988-09-01	1982-09-01		50 000(4)
	1987-10-15	1981-10-15		50 000(5)
	1986-11-01	1976-11-01		6 079(6)
	1987-11-15	1981-11-15		50 000(7)
	1986-12-01	1966-12-01		0(8)
	1986-12-05	1983-12-05		100 000
	1987-03-22	1977-03-22		15
	1987-03-22	1982-03-22		803(9)
	1987-03-30	1981-03-30		50 000(1)
				403 042
In U.S. currency	1986-06-01	1972-06-01	6 000	8 384(1)
	1986-07-01	1981-07-01	4 760	6 651(10)
	1986-11-01	1977-11-01	1 800	2 515(1)
	1987-01-15	1973-01-15	6 000	8 384(1)
	1987-02-01	1984-02-01	5 000	6 987(11)
			US$23 560	32 921
Assumed				
In U.S. currency Construction of Montréal's Metropolitain Boulevard	1986-11-01	1962-11-01(1)	US$1 864	2 605
			US$25 424	35 526(12)

REPAYMENTS OF BORROWINGS (cont'd)

DETAILS (cont'd)

Date of issue	Maturity date	Par value In foreign currency	Par value In Canadian equivalent(*)	
In Federal Republic of Germany currency				
1986-05-01	1978-05-01	25 000	13 793(13)	
1986-07-01	1972-07-01	10 000	5 959(1)	
1987-02-01	1977-02-01	150 000	89 385	
		185 000DM	109 137(12)	
In French currency				
1986-06-15	1972-06-15	15 000FF	2 684(1)(12)	
In Japanese currency				
1986-05-23	1978-05-23	2 400 000	18 895(1)	
1987-01-30	1980-01-30	2 000 000	15 746(1)	
		4 400 000Yen	34 641(12)	
In European units of account				
1986-12-17	1979-12-17	1 000EUA	1 554(1)(12)	586 584
Redeemable on demand				
In Canadian currency				
Québec Savings Bonds				
1988-06-01	1978-06-01		3 360	
1989-06-01	1979-06-01		2 383	
1993-06-01	1983-06-01		47 704	
1994-06-01	1984-06-01		116 261	
1995-06-01	1985-06-01		164 629	
1995-06-01	1980-06-01		20 175	
1996-06-01	1986-06-01		115 363	
1996-06-01	1981-06-01		6 112	
1997-06-01	1982-06-01		23 252	499 239

FINANCING

Fiscal year ended March 31, 1987

(in thousands of dollars)

REPAYMENTS OF BORROWINGS (cont'd)

DETAILS (cont'd)

		Par value		
Date of issue	Maturity date	In foreign currency	In Canadian equivalent(*)	
Non negotiable				
In Canadian currency				
Government of Canada				
Canada Pension Plan				
1986-1987	1966-1967			368
				1 086 191
Other borrowings				
In Canadian currency				
Government of Canada				
Special areas				
1986-04-01	1972 — 1979-04-01		2 375	
Universities (assumed)			575	
Office des autoroutes du Québec				
1986-07-15	1982-04-01		1 250	
			4 200	
In U.S. currency				
Notes				
In the U.S.				
1986-06-30	1983-06-30	2 000	2 796	
In Europe				
1986-1993-11-02	1978-11-02	90 000	125 757(14)	
Credits agreements				
1991-1994-12-13	1984-12-13	150 000	209 595(15)	
1991-1994-12-13	1984-12-13	300 000	419 190(16)	
1991-1994-12-13	1984-12-13	100 000	139 730(17)	
1991-1994-12-13	1984-12-13	300 000	419 190(18)	
		US$942 000	1 316 257(12)	1 320 457
Borrowings repaid				2 486 648

REPAYMENTS OF BORROWINGS (cont'd)

DETAILS (cont'd)

Contributions to sinking funds (see page 4-43)		
Bonds (see page 4-43)	88 992	
Other borrowings (see page 4-43)	2 936	
	91 928	
Less: Surplus of individual value paid into the Consolidated Revenue Fund	1 001(8)	90 927
		2 577 575

* At rates in effect on March 31, 1986

(1) Contractual repayments

(2) Bonds cashable in advance at any interest payment date

(3) Not including $1 317 555 of sinking fund contributions

(4) Bonds maturing September 1, 1988, called September 1, 1986 at 101 by the Government

(5) Bonds maturing October 15, 1987, called October 15, 1986 at 101 by the Government

(6) Bonds cashable in advance November 1, 1986 with 6 to 12 months advance notice

(7) Bonds maturing November 15, 1987, called November 15, 1986 at 101 by the Government

(8) Not including $1 579 000 of sinking fund contributions. A surplus of individual value of $1 001 058 was paid into the Consolidated Revenue Fund

(9) Bonds repaid March 22, 1987 from an issue of $175 000 000 at 16.25 % where the holders did not avail themselves of the exchange option on December 22, 1986 for bonds maturing March 22, 1987

(10) Bonds repaid July 1, 1986 from an issue of $75 000 000 at 14.75 % where the holders did not avail themselves of the exchange option on January 1, 1986 for bonds maturing July 1, 1993

(11) Amortization annuity at the province's option from 1986 to 1989

(12) Fluctuation in exchange on repayments of borrowings in foreign currency is shown on page 3-12

(13) According to a Canadian dollar currency swap contract

(14) Repaid November 2, 1986, including US$85 million prior to maturity

(15) Called October 15, 1986

(16) Called October 31, 1986

(17) Called November 28, 1986

(18) Called December 31, 1986

FINANCING
Fiscal year ended March 31, 1987

(in thousands of dollars)

Fluctuation of exchange or repayments of borrowings in foreign currency

			Canadian equivalent of par value		
		Par value	At exchange rate on March 31, 1986	At date of repayment	Change
In U.S. currency					
Negotiable bonds					
1986-06-01	1972-06-01	6 000	8 384	8 249	(135)
1986-07-01	1981-07-01	4 760	6 651	6 611	(40)
1986-11-01	1977-11-01	1 800	2 515	2 497	(18)
1987-01-15	1973-01-15	6 000	8 384	8 202	(182)
1987-02-01	1984-02-01	5 000	6 987	6 795	(192)
Assumed bonds					
Construction of Montréal's Métropolitain Boulevard					
1986-11-01	1962-11-01	1 864	2 605	2 588	(17)
Other borrowings					
1986-06-30	1983-06-30	2 000	2 795	2 778	(17)
1991-1994-12-13	1984-12-13	150 000	209 595	208 350	(1 245)
1991-1994-12-13	1984-12-13	300 000	419 190	416 986	(2 204)
1986-1993-11-02	1978-11-02	90 000	125 757	124 934	(823)
1991-1994-12-13	1984-12-13	100 000	139 730	138 380	(1 350)
1991-1994-12-13	1984-12-13	300 000	419 190	414 146	(5 044)
		US$967 424	1 351 783	1 340 516	(11 267)
In Federal Republic of Germany currency					
1986-07-01	1972-07-01	10 000	5 959	6 269	310
1987-02-01	1977-02-01	150 000	89 385	109 807	20 422
		160 000DM	95 344	116 076	20 732
In French currency					
1986-06-15	1972-06-15	15 000FF	2 684	2 675	(9)
In Japanese currency					
1986-05-23	1978-05-23	2 400 000	18 895	19 633	738
1987-01-30	1980-01-30	2 000 000	15 746	17 777	2 031
		4 400 000Yen	34 641	37 410	2 769
In European units of account					
1986-12-17	1979-12-17	1 000EUA	1 554	1 740	186
			1 486 006	1 498 417	12 411(1)

(1) Amount recorded as transactions for the year

SECTION 4

APPENDICES TO ASSETS AND LIABILITIES

At March 31, 1987

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ASSETS

SHORT-TERM INVESTMENTS

(in thousands of dollars)

	Date of issue	Maturity date	Rate %	Amount 1987	Amount 1986
Details					
In Canadian currency					
Royal Bank of Canada	1987-03-24	1987-04-03	7.00	3 992	
Royal Bank of Canada	1987-03-27	1987-04-03	7.10	75 000	
Canadian Imperial Bank of Commerce	1987-03-31	1987-04-07	7.050024	75 000	
National Bank of Canada	1987-03-24	1987-04-02	6.90	50 000	
National Bank of Canada	1987-03-30	1987-04-06	7.15	25 000	165 000
National Bank of Canada	1987-03-31	1987-04-07	7.15	25 000	
Toronto Dominion Bank					110 000
Bank of Nova Scotia	1987-03-17	1987-04-03	7.00	4 984	
Bank of Nova Scotia	1987-03-23	1987-04-03	6.875	8 682	
Bank of Nova Scotia	1987-03-24	1987-04-03	7.00	6 986	
Caisse Centrale Desjardins du Québec					100 000
Société Générale S.A. (Canada) Ltée	1987-03-24	1987-04-01	7.05	25 000	
Banque Nationale de Paris (Canada)	1987-03-24	1987-04-02	6.90	10 000	
Banque Nationale de Paris (Canada)	1987-03-31	1987-04-01	7.30	25 000	
National Westminster Bank of Canada	1987-03-24	1987-04-02	6.90	25 000	
Citibank Canada	1987-03-24	1987-04-02	7.00	40 000	
Citibank Canada	1987-03-31	1987-04-01	7.375	30 000	
Midland Doherty Ltd.	1987-03-19	1987-04-03	7.05	4 287	20 000
Richardson Greenshields of Canada Ltd.	1987-03-24	1987-04-03	7.00	6 388	
Wood Gundy Inc.	1987-03-25	1987-04-03	7.00	10 581	50 000
Wood Gundy Inc.	1987-03-31	1987-04-01	7.25	25 000	
Levesque Beaubien Inc.	1987-03-23	1987-04-07	7.00	4 986	
Levesque Beaubien Inc.	1987-03-31	1987-04-01	7.25	25 000	
Levesque Beaubien Inc.	1987-03-31	1987-04-07	7.15	20 000	
Merrill Lynch Canada Inc.	1987-03-31	1987-04-01	7.25	20 000	50 000
Nesbitt Thompson Inc.	1987-03-31	1987-04-01	7.25	50 000	
Crédit Commercial de France (Canada)	1987-03-31	1987-04-01	7.25	10 000	
				605 886	495 000

ACCOUNTS RECEIVABLE

(in thousands of dollars)

Types of accounts receivable	Agents and assignees — April remittances 1987	Agents and assignees — April remittances 1986	Other receivable 1987	Other receivable 1986	Total 1987	Total 1986
Revenue						
Income and property taxes						
Personal income tax	662 789	629 764	556 676	678 787	1 219 465	1 308 551
Employers' contributions to the Health Services Fund	145 947	127 420			145 947	127 420
Corporate taxes			59 587	103 817	59 587	103 817
Succession duties			9 044	6 753	9 044	6 753
Consumer taxes						
Retail sales	303 530	260 474	93 756	120 669	397 286	381 143
Fuel	96 677	91 463	18 378	10 700	115 055	102 163
Tobacco	46 229	41 009	4 093	3 625	50 322	44 634
Meals and hotels	27 143	25 310	51 771	81 864	78 914	107 174
Other	11 346	10 846	235	78	11 581	10 924
Duties and permits						
Forest resources			8 606	11 727	8 606	11 727
Motor vehicles	21 264	22 009			21 264	22 009
Other	6 015	6 621	7 310	6 543	13 325	13 164
Miscellaneous						
Sale of goods and services	11	10	38 664	65 685	38 675	65 695
Other			154 299	125 292	154 299	125 292
Revenue from Crown corporations						
Loto-Québec			41 000	29 000	41 000	29 000
Société des alcools du Québec			26 000		26 000	
Total accounts receivable related to own-source revenue	1 320 951	1 214 926	1 069 419	1 244 540	2 390 370	2 459 466
Government of Canada transfers						
Legal aid			27 168	14 777	27 168	14 777
Crop insurance			3 574	3 777	3 574	3 777
Bilingualism			18 382	17 861	18 382	17 861
Bilingualism in education			2 765	3 076	2 765	3 076
Transportation development			2 391	2 029	2 391	2 029
Forest development			10 850	20 363	10 850	20 363
Industrial development			9 360	10 946	9 360	10 946
Mining development			5 159	1 223	5 159	1 223
Education of Indian children			26 132	8 895	26 132	8 895
Adult vocational training			32 809	15 226	32 809	15 226
Crime victims compensation			1 312	1 312	1 312	1 312
Young offenders			11 149	11 149	11 149	11 149
Civil defence			4 693	3 201	4 693	3 201
Outaouais road system			7 220	4 587	7 220	4 587
Claimants of refugee status			7 053		7 053	
Air transportation			2 728	2 624	2 728	2 624
Housing operating deficits				18 116(4)		18 116
Other(1)			6 982	12 423	6 982	12 423
Total accounts receivable relating to Government of Canada transfers			179 727	151 585	179 727	151 585
Expenditures and other			182 936(3)	98 723	182 936	98 723
Total accounts receivable(2)	1 320 951	1 214 926	1 432 082	1 494 848	2 753 033	2 709 774
Less: Allowance for bad debts(2)			486 507	716 723	486 507	716 723
Accounts receivable at realization value	1 320 951	1 214 926	945 575	778 125	2 266 526	1 993 051

(1) Includes amounts under $1 000 000.

(2) After deducting write-offs of $334 401 609.

(3) Includes $73 419 500 representing the Canadian equivalent at March 31, 1987 and £35 000 000 on deposit with an agent in London for the repayment of a borrowing maturing April 1, 1987.

(4) See Note 1, page 1-39.

ACCRUED INTEREST
(in thousands of dollars)

	1987	1986
Enterprises of the gouvernement du Québec		
Sidbec	393	534
Société d'habitation du Québec	6 892	6 970
Other	758	587
	8 043	8 091
Municipalities and municipal bodies	3 836	4 607
Individual, corporation and other	1 359	675
Government of Canada	46	46
Short-term investments and bank accounts	461	657
	13 745	14 076

INVESTMENTS

(in thousands of dollars)

			Shares and invested funds	
			1987	1986
	Summary			
1	Enterprises of the gouvernement du Québec		8 210 466	7 758 604
2	Municipalities and municipal bodies (see page 4-16)			
	Investment in development projects	A		
	Special areas programs	B		
	Other projects	C		
3	Individuals, corporations and other (see page 4-24)		102	
			8 210 568	7 758 604

		Shares and invested funds	
		1987	1986
1	**Enterprises of the gouvernement du Québec**		
1	Agence québécoise de valorisation industrielle de la recherche		
2	Fonds d'assurance-prêts agricoles et forestiers	10 000(1)	10 000
3	Hydro-Québec	7 023 109	6 720 109
4	Loto-Québec	21 146	5 771
5	Madelipêche Inc.	435	4 846
6	Office de l'électrification rurale		
7	Office du crédit agricole		
8	Raffinerie de sucre du Québec		14 475
9	Sidbec		
10	Société de développement autochtone de la Baie James	3 739	4 229
11	Société de développement de la Baie James		
12	Société de développement des coopératives		
13	Société de développement des industries de la culture et des communications	18 741	17 163
14	Société de développement industriel du Québec	32 944(1)	32 944
15	Société de récupération, d'exploitation et de développement forestiers du Québec—REXFOR	117 010	85 385
16	Société des alcools du Québec	31 555	31 884
17	Société des établissements de plein air du Québec	26 238	27 375
18	Société des traversiers du Québec	1 155	1 835
19	Société d'habitation du Québec		
20	Société du parc industriel du centre du Québec		
21	Société générale de financement du Québec	478 369	413 287
22	Société immobilière du Québec	88 907(1)	80 787
23	Société nationale de l'amiante		
24	Société québécoise des transports	2 089	8 558
25	Société québécoise d'exploration minière	100 658	67 716
26	Société québécoise d'initiatives agro-alimentaires	72 386	61 304
27	Société québécoise d'initiatives pétrolières	171 565	160 065
28	Société du parc industriel et commercial aéroportuaire de Mirabel	8 098	8 098
29	Société Inter-Port de Québec	2 322	2 773
		8 210 466	7 758 604
	Less allowances		
	Bad debts		
	Other(2)		
		8 210 466	7 758 604

(1) Endowment at cost of which $7 666 100 to the Société immobilière du Québec

(2) The excess of the accumulated deficit over the cost of shares held in Sidbec ($67 798 000) and in the Société nationale de l'amiante ($1 825 420) to be applied first

(3) After deducting $1 966 182 in write-offs against student loans and $5 538 397 for corporations and others

Bonds and notes		Loans and advances		Total	
1987	1986	1987	1986	1987	1986
340 580	128 689	126 777	495 828	8 677 823	8 383 121
11 114	12 770			11 114	12 771
46 136	47 353	6 837	6 930	52 973	54 283
407	492	3 300	600	3 707	1 092
57 657	60 615	10 137	7 530	67 794	68 145
40 000		146 012(3)	148 290	186 114	148 290
438 237	189 304	282 926	651 648	8 931 731	8 599 556

Bonds and notes		Loans and advances		Total		
1987	1986	1987	1986	1987	1986	
		16 000	16 000	16 000	16 000	1
				10 000	10 000	2
		7 313	7 541	7 030 422	6 727 650	3
				21 146	5 771	4
		4 827	7 275	5 262	12 121	5
		550	550	550	550	6
		1 800		1 800		7
					14 475	8
		67 798	61 268	67 798	61 268	9
				3 739	4 229	10
						11
		14 175	16 392	14 175	16 392	12
				18 741	17 163	13
		49 592	13 349	82 536	46 293	14
		18 271	18 042	135 281	103 427	15
				31 555	31 884	16
				26 238	27 375	17
				1 155	1 835	18
127 595	128 689			127 595	128 689	19
		1 043	36 043	1 043	36 043	20
		15 000	15 000	493 369	428 287	21
212 985			367 985	301 892	448 772	22
		1 825	1 825	1 825	1 825	23
				2 089	8 558	24
				100 658	67 716	25
		262	300	72 648	61 604	26
				171 565	160 065	27
				8 098	8 098	28
				2 322	2 773	29
340 580	128 689	198 456	561 570	8 749 502	8 448 863	
		2 056	2 649	2 056	2 649	
		69 623	63 093	69 623	63 093	
340 580	128 689	126 777	495 828	8 677 823	8 383 121	

INFORMATION ON INVESTMENTS

Enterprises of the gouvernement du Québec

		1987	1986
1 **Agence québécoise de valorisation industrielle de la recherche** R.S.Q., c. A-7.1, s. 40	**Loans**	$16 000 000	$16 000 000

The Minister of External Trade and Technological Development has granted loans to the agency to carry out its mandate. Such loans are drawn from appropriations voted by the National Assembly, do not bear interest and will be repaid annually depending on the funds available from the Agency's revenue account and at the request of the Government.

At March 31, 1987, the loans totalled $16 000 000.

		1987	1986
2 **Fonds d'assurances-prêts agricoles et forestiers** R.S.Q., c. A-29.1, s. 20	**Endowment**	10 000 000	10 000 000

The Minister of Finance is authorized to pay from the Consolidated Revenue Fund, in three equal and consecutive annual instalments, a sum of $10 000 000 to establish an endowment for the Fonds.

At March 31, 1987, the Minister had paid $10 000 000 into the Fonds.

		1987	1986
3 **Hydro-Québec** R.S.Q., c. H-5, s. 3	**Shares**	7 023 109 000	6 720 109 000
	Advances	7 312 794	7 540 595
		7 030 421 794	6 727 649 595

The corporation authorized capital is $50 000 000 000, divided into 50 000 000 shares with a par value of $100 each. These shares are allotted to the Minister of Finance who may acquire them with prior authorization of the Government.

At March 31, 1987, the Minister of Finance held one certificate for a total of 43 741 090 shares. These shares have been allotted to the Minister of Finance and charged to the corporation's total reserve at December 31, 1980 in the amount of $4 374 109 000.

At March 31, 1987, the equity value of these shares was $7 023 109 000.

At March 31, 1987, advances granted stood at $7 312 794 of which $6 500 000 (face value) repayable until the year 2000, representing the transfer from Rexfor to Hydro-Québec of the rights and obligations associated with this advance and $812 794 from the Office de l'électrification rurale following the repeal of the Act to promote rural electrification through electricity cooperatives (S.Q., 9 Geo VI (1945) c. 48). These advances do not bear interest.

		1987	1986
4 **Loto-Québec** R.S.Q., c. S-13.1, s. 5 and 6	**Shares**	21 146 000	5 771 000

The corporation's authorized capital is $170 000 divided into 1 700 shares with a par value or $100 each. These shares are allotted to the Minister of Finance as consideration for the remittance of assets received by the corporation.

At March 31, 1987, the Minister held one certificate for 1 700 shares at a cost of $170 000 and an equity value of $21 146 000.

		1987	1986
5 **Madelipêche Inc.**	**Shares**	434 805	4 846 000
	Advances	4 826 787	7 274 790
		5 261 592	12 120 790

When Madelipêche Inc. was financially reorganized in 1983, its shareholders at the time were the Société québécoise des pêches and the Société de développement industriel du Québec. The Government authorized the Minister of Agriculture, Fisheries and Food to acquire shares from appropriations voted by the National Assembly.

At March 31, 1987, the Minister of Agriculture, Fisheries and Food held 109 022 common shares at a cost of $10 902 200 and 1 257 preferred shares at a cost of $1 257 000. The SDI holds the balance of the common shares, 1 470 shares at a cost of $147 000.
The equity value is $434 805.

Under the Act respecting the ministère de l'Agriculture, des Pêcheries et de l'Alimentation, the Government granted advances to Madelipêche Inc. to purchase, repair, and improve its fleet and to cover the corporation's operating losses for the years 1978 to 1982.

At March 31, 1987, the total advances granted stood at $4 826 787. The balance does not bear interest and is repayable until 1993.

Moreover, on February 16, 1987, an agreement was reached for the sale of the enterprise to private interests.

6

Office du crédit agricole du Québec

R.S.Q., c. C-75, s. 18
R.S.Q., c. C-76, s. 46.3

	1987	1986
Advances	$550 000	$550 000

The Minister of Finance has granted advances for the working capital of the Office for the enforcement of the Farm Credit Act and the Forest Credit Act. These advances do not bear interest and total $550 000.

7

Radio-Québec

R.S.Q., c. S-11.1, s. 26

	1987	1986
Advances	1 800 000	

The Act respecting the Société de radio-télévision du Québec stipulates that the Government may, under terms it sets, authorize the Minister of Finance to advance any amount to the corporation, from the Consolidated Revenue Fund, deemed necessary for the execution of its mandate.

At March 31, 1987, the Minister of Finance had granted Radio-Québec an advance of $1 800 000. The advance does not bear interest and is to be used for a special fund for producing educational audio-visual material.

8

Raffinerie de sucre du Québec

R.S.Q., C. R-0.1, s. 16 to 21

	1987	1986
Shares		14 475 000

Pursuant to section 18 of the Act respecting the sale of the Raffinerie de sucre du Québec (S.Q., 1986, c. 60), the value of the shares at March 31, 1986, $14 475 000, was written off and an equal amount added to the Government's net debt.

In addition, under the Act, the Minister of Finance acquired shares and disposed of shares on September 18, 1986; the transactions involved are explained in Note 4 of Appendix 4 of the Notes to the financial statements.

9

Sidbec

R.S.Q., c. E-14, s. 1, 5, 6, 7, 8 and 14

	1987	1986
Shares		
Advances	67 797 825	61 218 244
	67 797 825	61 218 244

The company's authorized capital is $1 130 000 000 divided into 56 500 000 common shares at a par value of $10 each, and 56 500 000 deferred-dividend shares at a par value of $10 each, of which 56 433 400 are allotted to the Government and payable by the Minister of Finance from the Consolidated Revenue Fund.

At March 31, 1987, the Minister of Finance has acquired 56 433 400 deferred-dividend shares for $582 000 000 and zero equity value, in view of the company's accumulated deficit of $853 875 000 ($883 828 000 in 1986).

So that Sidbec may fulfill its responsibilities, the Minister of Finance, upon authorization from the Government, grants advances out of the Consolidated Revenue Fund, for a term of no more than 2 years.

At March 31, 1987, the advances granted by the Minister of Finance totaled $67 797 825 and bear interest at the prime bank rate. Interest is payable monthly and is capitalized if unpaid at maturity.

10

Société de développement autochtone de la Baie James

R.S.Q., c. S-9.1, s. 11, 15 and 16

	1987	1986
Shares	3 739 000	4 229 000

The company's authorized capital is $15 000 000 divided into 100 common shares with a par value of $10 each and 14 999 class A shares with a par value of $1 000 each. The Minister of Finance may acquire the class A shares out of the Consolidated Revenue Fund. Government authorization is required to acquire 10 999 class A shares.

At March 31, 1987, the Minister held eight certificates totaling 3 750 class A shares at a cost of $3 750 000 and an equity value of $3 39 000. A balance of $250 000 is shown as a non-budgetary commitment on page 4-99.

11

Société de développement de la Baie James

R.S.Q., c. D-8, s. 24 and 25

	1987	1986
Shares		

The corporation's authorized capital is $100 000 000 divided into 10 000 000 shares with a par value of $10 each, which may be acquired by the Minister of Finance out of the Consolidated Revenue Fund, at a rate of $10 000 000 per year for ten years. If payment with respect to one year is not made or is made in part only it may be made subsequently.

At March 31, 1987, the Minister held 54 certificates totaling 6 000 000 shares at a cost of $60 000 000 and an equity value of zero in view of the corporation's accumulated deficit of $84 999 000 ($85 861 000 in 1986).

INFORMATION ON INVESTMENTS (cont'd)

Enterprises of the gouvernement du Québec

12
Société de développement des coopératives

R.S.Q., c. S-10.001, s. 42 and 47

Advances	$14 175 312	$16 392 147

On June 6, 1984, the Société replaced the Société de développement coopératif and acquired the rights and assumed the obligations of the latter. Among the obligations is the repayment, out of authorized financial aid payments, of the advances granted by the subscribing members and the Government.

At March 31, 1987, the advances granted by the Minister of Finance and not repaid totalled $14 175 312.

The advances must be repaid over 15 years after being paid. Interest is calculated at rates between 3 % and the prime bank rate plus ½ of 1 %.

13
Société de développement des industries de la culture et des communications

R.S.Q., c. S-10.01, s. 17, 18 and 19

Shares	18 741 000	17 163 000

The corporation's authorized capital is $20 000 000 divided into 200 000 shares at a par value of $100 each, which the Minister of Finance may acquire out of the Consolidated Revenue Fund. Payments in the amount and on terms determined by the Government may be made in one or more instalments.

At March 31, 1987, the Minister of Finance held 20 certificates for 195 000 shares at a cost of $19 500 000. The equity value of the investment is $18 741 000.

14
Société de développement industriel du Québec

R.S.Q., c. S-11.01, s. 45 and 46

Endowment	32 944 115	32 944 115
Loans	49 591 784	13 348 633
	82 535 899	46 [illegible]32 748

The Minister of Finance is authorized to pay to the corporation, out of the Consolidated Revenue Fund, $100 000 000 to establish an endowment that must be allotted to the repayment of advances granted by the Minister of Finance to the corporation.

At March 31, 1987, the Minister has paid $32 994 115 which was applied to the repayment of advances granted by the Minister. The corporation recognizes that this endowment constitutes Government equity similar to common shares in an enterprise with capital stock.

In addition, the Minister of Industry and Commerce has lent $49 591 784 at various rates out of appropriations voted by the National Assembly. These advances are interest-free or bear interest at various rates.

15
Société de récupération et de développement forestiers du Québec—Rexfor

R.S.Q., c. S-12, s. 4, 6, 7 and 22

Shares	117 010 000	85 385 000
Advances	18 270 702	18 041 866
	135 280 702	103 426 866

The corporation's authorized capital is $125 000 000 divided into 1 250 000 shares with a par value $100 each, which the Minister of Finance may acquire out of the Consolidated Revenue Fund. The prior authorization of the Government is required for 1 112 500 of these shares.

At March 31, 1987, the Minister of Finance held 34 certificates for a total of 1 050 000 shares at a cost of $105 000 000 and an equity value of $117 010 000.

Also, the Government may authorize the Minister of Finance to advance to the corporation any amount considered necessary to carry out its mandate, including a maximum of $25 000 000 for the acquisition of machinery, equipment, prepared installations and construction.

At March 31, 1987, outstanding advances totalled $18 270 702, including $13 680 000 (par value) interest-free to finance an agreement with ITT Industries of Canada Ltd. and $4 590 702 at various interest rates for Forpan Inc., formerly Forex-Leroy Inc.

16

Société des alcools du Québec

R.S.Q., c. S-13, s. 5 and 6

		1987	1986
R.S.Q., c. S-13, s. 5 and 6	**Shares**	$31 555 000	$31 884 000

The corporation's authorized capital is $30 000 000, divided into 300 000 shares with a par value of $100 each and allotted to the Minister of Finance as consideration for the remittance of assets received by the corporation.

At March 31, 1987, the Minister of Finance held one certificate for a total of 300 000 shares at a cost of $30 000 000 and an equity value of $31 555 000.

17

Société des établissements de plein air du Québec

		1987	1986
R.S.Q., c. S-13.01, s. 20, 21, 24 and 26	**Shares**	26 238 000	27 375 000

The corporation's authorized capital is $75 000 000 divided into 750 000 shares with a par value of $100 each which the Minister of Finance may acquire, out of the Consolidated Revenue Fund, with prior authorization of the Government.

So that the corporation may fulfill its mandate, the Government has transferred to the corporation, on June 8, 1985, movable and fixed assets for a value of $25 100 000. The corporation has issued 251 000 shares to the Minister of Finance as payment. Since then, the Minister has paid $2 275 000 for 22 750 shares.

At March 31, 1987, the Minister of Finance held three certificates for a total of 273 750 shares at a cost of $27 375 000 with an equity value of $26 238 000.

18

Société des traversiers du Québec

		1987	1986
R.S.Q., c. S-14, s. 4 and 5	**Shares**	1 155 000	1 835 000

The corporation's authorized capital is $10 000 000 divided into 100 000 shares with a par value of $100 each reserved for the Minister of Finance.

At March 31, 1987, the Minister held two certificates for a total of 15 000 shares at a cost of $1 500 000 and an equity value of $1 155 000.

19

Société d'habitation du Québec

		1987	1986
R.S.Q., c. S-8, s. 88 and 89	**Bonds**	127 595 829	128 689 034

The Act provides that the Government may, upon the recommendation of the Conseil du trésor, authorize the Minister of Finance to advance to the corporation, out of the Consolidated Revenue Fund, any amount deemed necessary to carry out its mandate.

Part of the short-term advances granted to the corporation was returned to the Consolidated Revenue Fund and the other part was converted into bonds upon authorization from the Government.

At March 31, 1987, the interest rate on bonds held by the Government varied from 6.875 % to 15.125 %, with maturities extending to July 1, 2032.

20

Société du parc industriel du centre du Québec

		1987	1986
R.S.Q., c. S-15, s. 30 and 31	**Advances**	1 042 930	36 042 930

The Government may, on terms it sets, authorize the Minister of Finance to advance to the corporation any amount deemed necessary for carrying out its mandate. The amounts required are drawn from the Consolidated Revenue Fund. At March 31, 1987, outstanding advances totalled $1 042 930.

After payment of taxes and repayment of borrowings and other commitments of the corporation, the surplus from its operations is remitted to the Consolidated Revenue Fund. Interest on advances is calculated at rates varying from 8.3 % to 17.12 % in most cases, or at the average rate on Québec's borrowings with maturities in excess of 10 years during the fiscal year in which the advance is granted. During fiscal 1986-1987, the corporation repaid $35 000 000 to the Minister of Finance out of the proceeds of a long-term borrowing.

INFORMATION ON INVESTMENTS (cont'd)

Enterprises of the Gouvernement du Québec

		1987	1986
21 **Société générale de financement du Québec** R.S.Q., c. S-17, s. 6, 8, 10, 11 and 12	**Shares**	$478 369 481	$413 287 000
	Loans	15 000 000	15 000 000
		493 369 481	428 287 000

The corporation's authorized capital is $415 000 000 divided into 41 500 000 common shares with a par value of $10 each. The corporation's shares are reserved to the Government. The Minister of Finance is authorized to acquire, from the Consolidated Revenue Fund, 41 500 000 common shares.

At March 31, 1987, the Minister of Finance had paid $343 768 481 and held 55 certificates for a total of 34 749 995 common shares. The equity value of this investment is $478 369 481.

In addition, the Minister of Finance has granted a loan of $15 000 000 from the Consolidated Revenue Fund at a rate of 10¼ % annually, payable semi-annually and repayable in five instalments of $3 000 000 on December 31 of each of the years 1988 to 1992. This loan will be used to finance an integrated forestry complex in the St-Félicien region.

		1987	1986
22 **Société immobilière du Québec** R.S.Q., c. S-17.1, s. 24, 31, 32 and 64	**Shares**	81 241 000	73 120 900
	Endowment	7 666 100	7 666 100
	Notes	212 984 632	
	Advances		367 984 632
		301 891 732	448 771 632

The corporation's authorized capital is $100 000 000, divided into 100 000 shares with a par value of $1 000.

On October 1, 1984, the corporation replaced the Société de développement immobilier du Québec and, as such, it assumed the powers and obligations and acquired the rights of the latter. An interest-free amount of $7 666 100 and without repayment terms was paid by the Minister of Finance to the Société de développement immobilier du Québec. This amount was used for acquiring Place Desjardins Inc. and represented, at March 31, 1987, an endowment from the Minister of Finance on behalf of the new corporation.

To carry out its mandate, the Government transferred to the corporation movable and fixed assets for a total of $527 984 632. As payment, the corporation issued shares of $80 000 000 and a demand note for $447 984 632, not bearing interest, in favour of the Minister of Finance. At March 31, 1987, the outstanding balance on the note was $212 984 632.

At March 31, 1987, the Minister of Finance held two certificates for a total of 80 001 shares at a cost of $80 001 000 and an equity value of $81 241 000.

		1987	1986
23 **Société nationale de l'amiante** R.S.Q., c. S-18.2, s. 11, 13 and 15	**Shares**		
	Advances	1 825 420	1 825 420
		1 825 420	1 825 420

The authorized capital of the Société is $250 000 000 divided into 250 000 shares with a par value of $1 000 each that the Minister of Finance may acquire out of the Consolidated Revenue Fund with the prior approval of the Government.

At March 31, 1987, the Minister of Finance held 67 certificates for a total of 158 369 shares at a cost of $158 369 000 and a zero equity value, in view of the company's accumulated deficit of $285 160 000 ($245 444 000 in 1986).

The Minister of Finance is authorized to advance to the corporation any amount deemed necessary for it to carry out its activities, at terms set by the Government.

Advances bear interest at the prime bank rate plus ½ of 1 %.

24

Société québécoise des transports

R.S.Q., c. S-22, s. 23 and 25

		1987	1986
	Shares	$2 088 800	$8 558 000

The corporation's authorized capital is $75 000 000, divided into 750 000 shares with a par value of $100 each, which the Minister of Finance may acquire out of the Consolidated Revenue Fund with the prior approval of the Government.

At March 31, 1987, the Minister of Finance held 5 certificates for a total of 286 798 shares at a cost of $28 679 800.

In addition, the Minister of Transport held 3 certificates for 6 666 666 convertible preferred participating class "B" shares, without par value, of 1848-7199 Québec Inc. (a subsidiary of this corporation), which he acquired in 1981 for $15 000 000.

The equity value of this investment at March 31, 1987 is $2 088 800.

25

Société québécoise d'exploration minière

R.S.Q., c. S-19, s. 4, 6, 7, 8, 9, 10, 11 and 11.1

		1987	1986
	Shares	100 658 000	67 716 000

The corporation's authorized capital is $125 000 000 divided into 12 500 000 shares with a par value of $10 each, which the Minister of Finance may acquire out of the Consolidated Revenue Fund, including 6 750 000 with the prior approval of the Government.

At March 31, 1987, the Minister held 22 certificates for a total of 11 060 000 shares at a cost of $110 600 000 and an equity value of $100 658 000.

26

Société québécoise d'initiatives agro-alimentaires

R.S.Q., c. S-21, s. 5 and 7

		1987	1986
	Shares	72 386 000	61 304 000
	Loans	262 000	300 000
		72 648 000	61 604 000

The corporation's authorized capital is $85 000 000 divided into 850 000 shares with a par value of $100 each, payable by the Minister of Finance out of the Consolidated Revenue Fund, including 580 000 with the prior approval of the Government.

At March 31, 1987, the Minister held 23 certificates for a total of 558 000 shares at a cost of $55 800 000 and an equity value of $72 386 000.

In addition, the Minister of Agriculture, Fisheries and Food has granted a $262 000 interest-free loan to the corporation, out of appropriations voted by the National Assembly.

27

Société québécoise d'initiatives pétrolières

R.S.Q., c. S-22, s. 4, 6, 7, 8, 9, 9.1, 9.2, 9.2.1 and 9.3

		1987	1986
	Shares	171 565 000	180 085 000

The corporation's authorized capital is $255 000 000 divided into 5 100 000 shares with a par value of $50 each, which the Minister of Finance may acquire out of the Consolidated Revenue Fund, including 2 600 000 with the prior approval of the Government.

At March 31, 1987, the Minister held 20 certificates for a total of 4 078 000 shares and one certificate for a total of 200 000 shares is receivable, at a cost of $203 900 000 and an equity value of $171 565 000. A balance of 36 100 000 appears as non budgetary commitment on page 4-28.

28

Société du parc industriel et commercial aéroportuaire de Mirabel

R.S.Q., c. S-16, s. 22 and 23

		1987	1986
	Shares	8 098 000	8 098 000

INFORMATION ON INVESTMENTS (cont'd)

Enterprises of the Gouvernement du Québec

		1987	1986
39 **Société inter-Port de Québec** R.S.Q., c. S-18, s. 11 and 12	**Shares**	$2 321 600	$2 773 000

The authorized capital of each of these corporations is $1 000 divided into 1 000 common shares with a par value of $1 each, which may be allotted to the governments of Québec and of Canada in their respective proportions of 60 % and 40 %.

The Minister of Finance is authorized to subscribe on behalf of the gouvernement du Québec $600 payable out of the Consolidated Revenue Fund for 600 common shares of each of these corporations. In addition, he is authorized to buy, at their par value, the shares of each of these corporations held by the Government of Canada, upon receipt of notice from the federal Minister of Regional Economic Expansion indicating the intention of the Government of Canada to withdraw its participation in each of these corporations.

Pursuant to the provisions of the Act, the Minister of Finance has redeemed the common shares held by the federal government in the Société du parc industriel et commercial aéroportuaire de Mirabel (SPICAM).

At March 31, 1987, the Minister of Finance had paid $1 000 into SPICAM and $600 into the Société inter-port de Québec. The Minister of Industry and Commerce holds two certificates for a total of 1 000 shares of SPICAM at a cost of $1 000 and an equity value of $8 098 000 and one certificate for a total of 600 shares in the Société inter-port de Québec at a cost of $600 and an equity value of $2 321 600.

NOTE

Fore more details on these enterprises in which the Government has invested, consult the financial statements of the enterprises themselves or the volume "Financial Statements — Enterprises of the gouvernement du Québec", published annually, which includes most of these financial statements.

			Bonds and Notes
			Rate %
2	**Municipalities and Municipal Bodies**		
	Municipalities		
1	Alma	A	8⅛
2	Alma	B	6.7057
3	Beauceville	A	8 27/64
4	Beauport (Giffard)	B	6.948
5	Bécancour	A	8 27/64
6	Bécancour	B	8.5437
7	Bedford	A	8 27/64
8	Bernierville	A	8⅛
9	Berthier-sur-Mer	A	8 27/64
10	Berthierville	A	8 27/64
11	Boisbriand	A	8⅛
12	Bonaventure	A	8 27/64
13	Boucherville	A	8 27/64
14	Cap-aux-Meules	A	8 27/64
15	Cap-de-la-Madeleine	B	7.2954
16	Carleton	A	8 27/64
17	Chambly	A	8 27/64
18	Charlesbourg	B	7.8293
19	Charlesbourg (Orsainville)	A	8 27/64
20	Charny	A	8 27/64
21	Châteauguay	A	8 27/64
22	Chibougamau	C	5.0
23	Chicoutimi (Chicoutimi-Nord)	A	8 27/64
24	Cloridorme	A	8⅛
25	Delisle (St-Coeur-de-Marie)	A	8 27/64
26	Deux-Montagnes	A	8⅛
27	Deux-Montagnes	B	8.4977
28	Dorion	A	8 27/64
29	Dorion	A	8 27/64
30	East-Broughton	A	8 27/64
31	Escoumins	A	8⅛
32	Gaspé	A	8 27/64
33	Gatineau	A	8⅛
34	Grande-Île	A	8 27/64
35	Grande-Rivière	A	8 27/64
36	Grand-Mère	B	7.5053
37	Hébertville	B	8 27/64
38	Iberville	A	8 27/64
39	Kingsbury	A	8⅛
40	La Baie (Bagotville)	A	8 27/64
41	Lachute	B	9.6455
42	Lachute	B	8.1152
43	Lac-Mégantic	A	8 27/64
44	La Pocatière	A	8⅛
45	Lauzon	B	7.9396
46	Lebel-sur-Quévillon	A	8⅛
47	Lévis	A	8 27/64
48	Lévis	B	7.4869
49	Longue-Pointe	A	8 27/64
50	Lorraine	A	8 27/64
51	Louiseville	A	8 27/64
52	Macamic	A	8 27/64
53	Maniwaki	A	8 27/64

Bonds and Notes			Loans and Advances		Total		
Maturity	1987	1986	1987	1986	1987	1986	
1992-12-15	$572 590	$621 782			$572 590	$621 782	1
2002-03-31	300 133	310 469			300 133	310 469	2
1995-11-01	11 320	12 134			11 320	12 134	3
2002-03-31	138 335	148 335			138 335	148 335	4
1995-03-01	92 561	100 403			92 561	100 403	5
2006-04-01	198 289	202 047			198 289	202 047	6
1995-12-01	131 979	141 470			131 979	141 470	7
1994-12-01	33 522	36 402			33 522	36 402	8
1995-03-01	34 108	36 997			34 108	36 997	9
1996-02-01	93 176	99 876			93 176	99 876	10
1994-12-15	22 881	24 847			22 881	24 847	11
1996-03-01	29 034	31 122			29 034	31 122	12
1995-06-01	45 416	48 682			45 416	48 682	13
1995-05-01	134 517	144 190			134 517	144 190	14
2005-04-01	160 564	164 448			160 564	164 448	15
1995-11-01	24 370	26 123			24 370	26 123	16
1995-05-01	103 958	111 435			103 958	111 435	17
2005-04-01	1 091 709	1 116 574			1 091 709	1 116 574	18
1995-08-01	655 392	702 524			655 392	702 524	19
1995-03-01	47 415	51 432			47 415	51 432	20
1995-04-01	34 638	37 129			34 638	37 129	21
1991-11-01	79 000	92 000			79 000	92 000	22
1995-10-01	314 539	337 159			314 539	337 159	23
1994-12-01	11 578	12 572			11 578	12 572	24
1995-12-01	117 211	125 641			117 211	125 641	25
1994-12-01	15 210	16 516			15 210	16 516	26
2007-04-01	177 435	180 493			177 435	180 493	27
1995-03-01	78 731	85 400			78 731	85 400	28
1995-11-01	209 527	224 595			209 527	224 595	29
1995-12-01	51 613	55 325			51 613	55 325	30
1994-12-01	13 886	15 079			13 886	15 079	31
1996-02-01	64 356	68 984			64 356	68 984	32
1994-12-15	69 541	75 516			69 541	75 516	33
1995-06-01	95 271	102 123			95 271	102 123	34
1996-03-31	289 530	310 352			289 530	310 352	35
1994-04-01	37 928	41 305			37 928	41 305	36
1995-03-01	33 750	36 609			33 750	36 609	37
1996-03-31	62 904	67 428			62 904	67 428	38
1994-12-15	99 575	108 130			99 575	108 130	39
1995-10-01	479 024	513 473			479 024	513 473	40
2007-04-01	501 623	509 084			501 623	509 084	41
2005-04-01			$288 965	$295 337	288 965	295 337	42
1995-03-01	43 254	46 918			43 254	46 918	43
1994-09-01	147 010	159 640			147 010	159 640	44
2006-04-01	775 986	791 801			775 986	791 801	45
1994-12-01	158 854	172 502			158 854	172 502	46
1995-12-01	248 751	266 640			248 751	266 640	47
2004-04-01	2 115 885	2 171 130			2 115 885	2 171 130	48
1995-10-01	105 556	113 147			105 556	113 147	49
1995-05-01	46 557	49 905			46 557	49 905	50
1996-03-31	83 575	89 585			83 575	89 585	51
1995-12-01	49 285	52 829			49 285	52 829	52
1996-03-01		827 809				827 809	53

			Bonds and Notes
			Rate %
2	**Municipalities and Municipal Bodies**		
	Municipalities (cont'd)		
54	Maple-Grove	A	$8\frac{27}{64}$
55	Matagami	C	5.5
56	Matane	A	$8\frac{27}{64}$
57	McMasterville	A	8⅛
58	Métabetchouan	A	$8\frac{27}{64}$
59	Mirabel	B	10.0095
60	Mistassini	A	$8\frac{27}{64}$
61	Montréal	C	
62	Murdochville	A	$8\frac{27}{64}$
63	Normandin	A	8⅛
64	Notre-Dame-du-Lac	A	$8\frac{27}{64}$
65	Oka	B	8.2812
66	Pont-Rouge	A	$8\frac{27}{64}$
67	Port-Cartier	B	7.3603
68	Port-Cartier	B	8.2048
69	Port-Cartier	B	7.7314
70	Port-Cartier	B	8.1621
71	Port-Cartier	B	8.3477
72	Port-Cartier	B	9.3933
73	Port-Cartier	B	7.3540
74	Port-Cartier	B	9.4738
75	Port-Cartier	B	9.9874
76	Princeville	A	$8\frac{27}{64}$
77	Québec	B	7.5744
78	Québec	B	7.5846
79	Québec	B	7.9737
80	Québec	B	9.9091
81	Québec	B	9.4283
82	Rivière-du-Loup	A	$8\frac{27}{64}$
83	Rouyn	A	$8\frac{27}{64}$
84	Sacré-Coeur	A	$8\frac{27}{64}$
85	Sayabec	A	8⅛
86	Schefferville	A	$8\frac{27}{64}$
87	Sept-Îles	B	7.0181
88	Sept-Îles	B	7.2127
89	Sept-Îles	B	7.3766
90	Sept-Îles	B	7.5324
91	Sept-Îles	B	8.6548
92	Sept-Îles	B	9.831
93	Shipshaw	A	8⅛
94	Ste-Agathe-des-Monts	A	$8\frac{27}{64}$
95	Ste-Anne-de-Bellevue	A	8⅛
96	Ste-Anne-d'Yamachiche	A	$8\frac{27}{64}$
97	St-Antoine-de-la-Rivière-du-Loup	A	$8\frac{27}{64}$
98	St-Basile-le-Grand	A	$8\frac{27}{64}$
99	St-Bernard	A	$8\frac{27}{64}$
100	St-Bruno-de-Montarville	A	$8\frac{27}{64}$
101	St-Bruno-de-Montarville	A	$8\frac{27}{64}$
102	Ste-Catherine	A	$8\frac{27}{64}$
103	St-Césaire	A	$8\frac{27}{64}$
104	St-David-de-L'Auberivière	B	7.2694

	Bonds and Notes		Loans and Advances		Total		
Maturity	1987	1986	1987	1986	1987	1986	
1995-05-01	$31 372	$33 628			$31 372	$33 628	54
1990-12-01	326 722	398 042			326 722	398 042	55
1995-04-01	337 518	361 790			337 518	361 790	56
1994-09-01	27 710	30 091			27 710	30 091	57
1995-11-01	196 652	210 795			196 652	210 795	58
1997-04-01	285 021	298 995			285 021	298 995	59
1995-10-01	11 357	12 173			11 357	12 173	60
			$3 300 000	$600 000	3 300 000	600 000	61
1996-02-01	352 405	377 749			352 405	377 749	62
1994-09-01	35 148	38 167			35 148	38 167	63
1995-07-01	38 355	41 113			38 355	41 113	64
2005-04-01	439 759	449 275			439 759	449 275	65
1995-07-01	226 872	243 188			226 872	243 188	66
2003-04-01	372 932	383 836			372 932	383 836	67
2006-04-01	2 531 446	2 581 420			2 531 446	2 581 420	68
2005-04-01	212 025	216 908			212 025	216 908	69
2005-04-01	284 759	291 005			284 759	291 005	70
2007-04-01	242 265	246 522			242 265	246 522	71
2007-04-01	428 403	434 985			428 403	434 985	72
2004-04-01			7 982	8 194	7 982	8 194	73
2009-04-01			1 490 000	1 508 370	1 490 000	1 508 370	74
2009-04-01			1 528 716	1 546 219	1 528 716	1 546 219	75
1995-06-01	30 813	33 029			30 813	33 029	76
2004-04-01	481 323	493 774			481 323	493 774	77
2004-04-01	3 301 955	3 379 266			3 301 955	3 379 266	78
2005-04-01	1 153 789	1 179 642			1 153 789	1 179 642	79
2007-04-01	7 116 079	7 218 355			7 116 079	7 218 355	80
2009-04-01	371 246	375 853			371 246	375 853	81
1995-05-01	115 103	123 381			115 103	123 381	82
1995-06-01	106 523	114 184			106 523	114 184	83
1995-05-01	176 329	189 010			176 329	189 010	84
1994-12-01	29 025	31 519			29 025	31 519	85
1995-11-01	95 568	102 441			95 568	102 441	86
2002-03-31	384 692	412 324			384 692	412 324	87
2003-04-01	94 177	100 158			94 177	100 158	88
2004-04-01	1 214 092	1 282 544			1 214 092	1 282 544	89
2004-04-01	3 156 189	3 331 280			3 156 189	3 331 280	90
2006-04-01	202 804	210 881			202 804	210 881	91
2009-04-01	2 962 255	3 035 997			2 962 255	3 035 997	92
1994-12-01	56 974	61 868			56 974	61 868	93
1995-05-01	27 632	29 619			27 632	29 619	94
1994-12-01	20 086	21 811			20 086	21 811	95
1995-03-01	14 753	16 002			14 753	16 002	96
1996-03-31	83 575	89 585			83 575	89 585	97
1995-07-01	239 534	256 760			239 534	256 760	98
1996-03-31	34 702	37 198			34 702	37 198	99
1995-07-01	137 008	146 861			137 008	146 861	100
1996-03-31	162 174	173 837			162 174	173 837	101
1995-12-01	115 337	123 631			115 337	123 631	102
1996-12-01	161 836	173 474			161 836	173 474	103
2003-04-01	397 157	408 876			397 157	408 876	104

2 Municipalities and Municipal Bodies

Municipalities (cont'd)

			Bonds and Notes Rate %
105	St-Eugène	A	$8\frac{27}{64}$
106	St-Eustache	A	$8\frac{27}{64}$
107	St-Eustache	A	$8\frac{27}{64}$
108	St-Eustache	B	8.5359
109	St-Eustache	B	9.2891
110	St-Eustache	B	9.1454
111	St-Fabien-de-Panet	A	$8\frac{27}{64}$
112	St-Félicien	A	$8\frac{27}{64}$
113	St-Ferréol-les-Neiges	B	7.8852
114	Ste-Foy	B	8.2850
115	Ste-Foy	B	9.3614
116	St-Georges	A	$8\frac{27}{64}$
117	St-Henri	B	7.1832
118	St-Hippolyte	A	$8\frac{27}{64}$
119	St-Hyacinthe	A	$8\frac{27}{64}$
120	St-Hyacinthe (La Providence)	A	$8\frac{27}{64}$
121	St-Jérôme	B	8.5155
122	St-Jérôme	B	9.6175
123	St-Jovite	A	$8\frac{27}{64}$
124	Ste-Lucie-de-Beauregard	C	
125	Ste-Marie-de-Blandford	A	$8\frac{27}{64}$
126	St-Narcisse	A	$8\frac{27}{64}$
127	St-Pascal	A	$8\frac{27}{64}$
128	St-Philémon	A	$8\frac{27}{64}$
129	St-Raymond	A	$8\frac{27}{64}$
130	St-Romuald	B	7.2694
131	St-Thècle	A	$8\frac{27}{64}$
132	Ste-Thérèse	B	9.3594
133	Ste-Thérèse	B	9.4146
134	Ste-Thérèse	B	8.2758
135	Ste-Thérèse	B	8.6546
136	St-Timotée	A	$8\frac{1}{8}$
137	St-Tite	A	$8\frac{27}{64}$
138	St-Zénon	A	$8\frac{1}{8}$
139	Terrebonne	A	$8\frac{27}{64}$
140	Terrebonne	B	8.2094
141	Tingwick (Chénier)	A	$8\frac{27}{64}$
142	Trois-Rivières	B	6.9939
143	Trois-Rivières	B	7.6297
144	Trois-Rivières	B	7.2551
145	Trois-Rivières	B	7.4796
146	Trois-Rivières	B	6.3008
147	Trois-Rivières	B	9.5147
148	Trois-Rivières-Ouest	A	$8\frac{27}{64}$
149	Vaudreuil	A	$8\frac{27}{64}$
150	Vaudreuil	A	$8\frac{27}{64}$
151	Warwick	A	$8\frac{27}{64}$
152	Waterloo	A	$8\frac{27}{64}$

	Bonds and Notes		Loans and Advances		Total		
Maturity	1987	1986	1987	1986	1987	1986	
1996-03-01	$57 884	$62 787			$57 884	$62 787	105
1995-05-01	66 796	71 600			66 796	71 600	106
1996-02-01	269 132	288 487			269 132	288 487	107
2006-04-01	258 549	263 453			258 549	263 453	108
2007-04-01	401 269	407 517			401 269	407 517	109
2007-04-01	45 529	46 252			45 529	46 252	110
1996-03-31	17 232	18 471			17 232	18 471	111
1996-03-01	168 608	180 733			168 608	180 733	112
2005-04-01	337 061	344 690			337 061	344 690	113
2006-04-01	526 197	536 486			526 197	536 486	114
2006-04-01	2 372 792	2 413 512			2 372 792	2 413 512	115
1995-06-01	381 848	409 309			381 848	409 309	116
2002-03-31	13 988	14 448			13 988	14 448	117
1995-11-01	59 135	63 388			59 135	63 388	118
1996-03-31	44 452	47 649			44 452	47 649	119
1995-08-01	404 485	433 573			404 485	433 573	120
2006-04-01	666 236	678 905			666 236	678 905	121
2009-04-01	76 452	77 375			76 452	77 375	122
1996-02-01	136 707	146 538			136 707	146 538	123
2000-11-01	1 400	1 500			1 400	1 500	124
1996 02-01	17 182	18 417			17 182	18 417	125
1995-03-01	27 961	30 330			27 961	30 330	126
1995-12-01	99 271	106 410			99 271	106 410	127
1995-11-01	34 535	37 019			34 535	37 019	128
1995-05-01	60 190	64 519			60 190	64 519	129
2003-04-01	100 130	103 084			100 130	103 084	130
1996-02-01	33 218	35 607			33 218	35 607	131
2006-04-01	54 754	55 694			54 754	55 694	132
2006-04-01	162 189	164 954			162 189	164 954	133
2005-04-01	108 041	110 381			108 041	110 381	134
2006-04-01			$358 711	$365 418	358 711	365 418	135
1994-09-01	23 037	25 016			23 037	25 016	136
1995-03-01	56 849	61 665			56 849	61 665	137
1994-09-01	14 012	15 216			14 012	15 216	138
1995-03-01	145 879	158 238			145 879	158 238	139
2006-04-01	357 042	364 086			357 042	364 086	140
1995-06-01	27 041	28 986			27 041	28 986	141
2002-03-01	840 651	868 838			840 651	868 838	142
2005-04-01	260 475	266 543			260 475	266 543	143
2003-04-01	424 287	436 823			424 287	436 823	144
2004-04-01	198 767	203 961			198 767	203 961	145
2005-04-01	67 148	68 963			67 148	68 963	146
2007-04-01	1 813 376	1 840 804			1 813 376	1 840 804	147
1995-03-01	206 135	223 597			206 135	223 597	148
1995-12-01	322 846	346 064			322 846	346 064	149
1996-12-01	70 052	75 089			70 052	75 089	150
1996-02-01	273 402	293 064			273 402	293 064	151
1996-03-01	309 793	332 071			309 793	332 071	152
	51 770 318	54 533 065	6 974 374	4 323 538	58 744 692	58 856 603	

			Bonds and Notes
			Rate %
2	**Municipalities and Municipal Bodies**		
	Municipal bodies		
153	Comité d'enfouissement sanitaire Argenteuil/Deux-Montagnes (Lachute)	B	9.9821
154	Comité intermunicipal Deux-Montagnes (St-Eustacne)	B	9.7125
155	Communauté urbaine de Québec (B.A.E.Q.M.)	B	7.445
156	Communauté urbaine de Québec (B.A.E.Q.M.)	B	7.4754
157	Communauté urbaine de Québec	B	8.3052
158	Communauté urbaine de Québec	B	8.3052

	Bonds and Notes		Loans and Advances		Total		
Maturity	1987	1986	1987	1986	1987	1986	
2009-04-01			$450 659	$455 301	$450 659	$455 301	153
2007-04-01			489 526	489 526	489 526	489 526	154
2002-03-01	$4 219 894	$4 370 908			4 219 894	4 370 908	155
2004-04-01	698 291	716 546			698 291	716 546	156
2004-04-01	968 836	994 477			968 836	994 477	157
2007-04-01			2 222 302	2 261 557	2 222 302	2 261 557	158
	5 887 021	6 081 931	3 162 487	3 206 384	9 049 508	9 288 315	
	$57 657 339	$60 614 996	$10 136 861	$7 529 922	$67 794 200	$68 144 918	

INVESTMENTS (cont'd)
DETAILS (cont'd)

		Shares	
		1987	1986
3	**Individuals, corporations and other**		
	Individuals		
1	Students		
2	Fisherman		
3	Agricultural producers		
4	Less allowance for bad debts		
	Corporations and others		
5	Advances and petty cash to Government employees		
6	Comterm Inc.		
7	Cooperatives		
8	Agricultural corporations		
9	Industrial corporations		
10	Mining corporations		
11	Éditions Quinze Inc.		
12	Québec Cadastral Reform Fund		
13	Fonds de solidarité des travailleurs du Québec (F.T.Q.)		
14	Revolving fund for copy services		
15	Revolving fund for agreements on loans of teachers' services		
16	Revolving fund for office supplies and furniture		
17	Revolving fund for instructional aids		
18	Revolving fund for Government publications		
19	Revolving fund for Media Placement services		
20	Revolving fund of the Service aérien gouvernemental		
21	Revolving fund of the Service de la cartographie		
22	Revolving fund for office equipment maintenance		
23	Revolving fund for data-processing equipment		
24	Revolving fund — Telecommunications		
25	Groupe Gérard Saucier Ltée		
26	Hospitals (working capital)		
27	Librairie Dussault Ltée		
28	Organizations for the benefit and promotion of agriculture and food		
29	Fishermen		
30	Snyder & Sons Ltd.	$101 625	
31	Lantic Sugar Ltd.		
32	Société de la Loterie Inter-Provinciale Inc.	1	$1
33	Lumber producers' unions		
34	Université de Sherbrooke		
		101 626	1
35	Less allowance for bad debts		
		101 626	1
		$101 626	$1

Bonds and Notes		Loans and Advances		Total		
1987	1986	1987	1986	1987	1986	
		$36 826 176[1]	$30 018 994	$36 826 176	$30 018 994	1
		29 534 697	25 625 670	29 534 697	25 625 670	2
		1 066 545	1 066 545	1 066 545	1 066 545	3
		67 427 418	56 711 209	67 427 418	56 711 209	
		15 075 866[1]	12 248 000	15 075 866	12 248 000	4
		52 351 552	44 463 209	52 351 552	44 463 209	
		17 495 977	17 858 221	17 495 977	17 858 221	5
			1 620 000		1 620 000	6
		1 180 786	1 428 238	1 180 786	1 428 238	7
		829 225	829 225	829 225	829 225	8
		16 331 519[1]	26 413 039	16 331 519	26 413 039	9
		1 338 125	1 261 002	1 338 125	1 261 002	10
		[1]	81 694		81 694	11
			2 000 000		2 000 000	12
		10 000 000	10 000 000	10 000 000	10 000 000	13
		1 500 000	1 500 000	1 500 000	1 500 000	14
		200 000	200 000	200 000	200 000	15
		3 943 379	3 943 379	3 943 379	3 943 379	16
			1 800 000		1 800 000	17
		1 951 427	1 951 427	1 951 427	1 951 427	18
		2 400 000	2 400 000	2 400 000	2 400 000	19
		3 984 000	3 484 000	3 984 000	3 484 000	20
		448 436	448 436	448 436	448 436	21
		500 000	500 000	500 000	500 000	22
		14 693 000	14 693 000	14 693 000	14 693 000	23
		1 500 000	1 500 000	1 500 000	1 500 000	24
		3 500 000	3 500 000	3 500 000	3 500 000	25
		2 775 000	2 775 000	2 775 000	2 775 000	26
		[1]	2 508 440		2 508 440	27
		568 352	567 299	568 352	567 299	28
		5 071 226	2 698 368	5 071 226	2 698 368	29
				101 625		30
$40 000 000[2]				40 000 000		31
				1	1	32
		425 000	425 000	425 000	425 000	33
		5 107 330	5 107 330	5 107 330	5 107 330	34
40 000 000		95 742 782[1]	111 493 098	135 844 408	111 493 099	
		2 081 945[1]	7 666 000	2 081 945	7 666 000	35
40 000 000		93 660 837	103 827 098	133 762 463	103 827 099	
$40 000 000		$146 012 389	$148 290 307	$186 114 015	$148 290 308	

[1] After deducting $1 986 182 in write-offs against student loans and $5 538 397 for corporations and others.

[2] Repayable in 20 consecutive quarterly payments of $1 250 000 beginning December 1, 1993 and 4 quarterly payments of $3 750 000 beginning December 1, 1998; this note bears interest at 8½ % payable quarterly.

CONTINUITY OF THE ALLOWANCE FOR BAD DEBTS
Fiscal year ended March 31, 1987

(in thousands of dollars)

	Balance at April 1, 1986	Write-offs charged to allowance	Balance after write-offs	Allowance at March 31, 1987	Amount charged to expenditure
ACCOUNTS RECEIVABLE					
Departments					
Agriculture,Pêcheries et Alimentation	1 425	34	1 391	1 450	59
Commerce extérieur et Développement technologique	104	25	79	79	
Énergie et Ressources	672	4	668	642	(26)
Environnement	387		387	386	(1)
Industrie et Commerce	307	49	258	194	(64)
Loicir, Chasse et Pêche	297	99	198	174	(24)
Main-d'oeuvre et Sécurité du revenu	107 743	1 411	106 332	140 008	33 676
Revenu	603 884	332 273	271 611	341 382	69 771
Santé et Services Sociaux	243	125	118	113	(5)
Transports	211	124	87	547	460
Travail	1 115	138	977	1 281	304
Other	335	120	215	251	36
	716 723	334 402	382 321	486 507	104 186
LOANS AND ADVANCES					
Government enterprises					
Société de développement des coopératives	2 649		2 649	2 056	(593)
Individuals					
Students	11 487	1 966	9 521	14 141	4 620
Fishermen	276		276	317	41
Agricultural producers	485		485	618	133
	12 248	1 966	10 282	15 076	4 794
Corporations and other					
Cooperatives	964	64	900	900	
Agricultural corporations	145		145	166	21
Industrial corporations	3 899	2 881	1 018	951	(67)
Librairie Dussault Ltée	2 508	2 508			
Other	150	85	65	65	
	7 666	5 538	2 128	2 082	(46)
	22 563	7 504	15 059	19 214	4 155
Total	739 286	341 906	397 380	505 721	108 341

Comparative Table of Accounts Receivable (other receivables)

	March 31, 1987	March 31, 1986
Departments		
Agriculture,Pêcheries et Alimentation	7 502	8 989
Commerce extérieur et Développement technologique	313	357
Énergie et Ressources	16 513	23 752
Environnement	2 233	2 725
Industrie et Commerce	1 044	1 380
Loisir, Chasse et Pêche	1 926	1 851
Main-d'oeuvre et Sécurité du revenu	246 797	185 614
Revenu	798 950	1 010 597
Santé et Services Sociaux	14 200	44 533
Transports	25 481	24 055
Travail	1 968	2 035
Other[1]	315 144	188 960
	1 432 071	1 494 848

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[1] "Other" includes any department for which the allowance is less than $100 000 at the beginning and at the end of the fiscal year.

OTHER ASSETS

(in thousands of dollars)

	1987	1986
GOVERNMENT OF CANADA	2 549	2 549
Due to the gouvernement du Québec Capitalized amount for the period from 1867 to 1873 after revision of the debt assumed by the government of Canada under section 112 of the British North America Act (Canada, 36 Vict., c. 30 and 47 Vict., c. 41). Interest at the annual rate of 5 % is paid semi-annually.	1 473	1 473
Due by the gouvernement du Québec This amount represents the balance of the general account between the Government of Canada and the gouvernement du Québec for the period from 1867 to 1903. The gouvernement du Québec pays interest on that balance semi-annually at the annual rate of 4 %.		
	1 076	1 076
	1 134	1 134
Common School Fund This amount represents the share of the gouvernement du Québec in a permanent fund of $2 677 771 held in trust by the Government of Canada on behalf of the governments of Québec and Ontario. The fund is derived from the sale of Crown lands set aside for the benefit of common schools by statutes enacted before Confederation and the amount has not changed since 1942. The amount allocated to the provinces is revised after each decennial census in proportion to their respective populations and the Government of Canada pays interest semi-annually at the annual rate of 5 % on the shares thus established. The last apportionment was made on the basis of the 1981 census.		
	2 210	2 210

LIABILITIES
TEMPORARY LOAN
Fiscal year ended March 31, 1987

(in thousands of dollars)

	Issue	Repayment	Balance
Details			
In Canadian currency			
Royal Bank of Canada	1 203 400	1 203 400	
Bank of Montréal	1 414 900	1 414 900	
Canadian Imperial Bank of Commerce	1 114 500	1 114 500	
National Bank of Canada	761 000	761 000	
Toronto Dominion Bank	197 000	197 000	
Bank of Nova Scotia	970 737	970 737	
Caisse Centrale Desjardins du Québec	1 809 500	1 809 500	
City and District Savings Bank of Montréal	57 000	57 000	
Caisse de dépôt et placement du Québec	436 000	436 000	
Morgan Bank of Canada	152 600	152 600	
Chase Manhattan Bank of Canada	152 500	152 500	
Crédit Lyonnais Canada Ltée	67 400	67 400	
Crédit Commercial de France (Canada)	26 300	26 300	
Sinking fund for hospital borrowings	265 044	265 044	
Sinking fund for Québec borrowings	1 356 947	1 356 947	
Sinking fund for school boards borrowings	562 750	562 750	
Richardson Greenshields of Canada Ltd.	717 275	717 275	
Merrill Lynch Royal Securities Ltd.	1 001 900	1 001 900	
Midland Doherty Ltd.	671 850	671 850	
Dominion Securities	485 824	485 824	
Citibank of Canada	70 000	70 000	
Hydro-Québec	367 300	367 300	
Industrial Incentives Fund	97 300	97 300	
Burns Fry Ltd.	415 050	415 050	
Nesbitt, Thompson, Bongard Ltd.	405 950	405 950	
Mcleod, Young, Weir Ltd.	1 749 100	1 749 100	
Wood Gundy Inc.	2 331 963	2 331 963	
Levesque Beaubien Inc.	1 162 450	1 162 450	
Bell Gouinlock Ltd.	408 200	408 200	
Special Olympic Fund	16 700	16 700	
Québec Cadastral Reform Fund	31 000	31 000	
Sinking fund for CEGEP borrowings	226 802	226 802	
	20 706 242	20 706 242	

CONTINUITY OF THE CLEARING ACCOUNT FOR COLLECTED TAXES

(in thousands of dollars)

	Various municipalities	Québec Cadastral Reform Fund	Special Olympic Fund	Régie des rentes Québec	Total
Opening balance	210 250		3 431	18 739	232 420
Receipts	229 723[1]	4 245	120 261	1 577 618[1]	1 931 847
Remittances	216 381	4 245	122 111	1 555 143	1 897 880
Closing balance	223 592	—	1 581	41 214	266 387

[1] Collection expenses of $3 407 833 for "Various municipalities" and $23 436 041 for the Régie des rentes du Québec recorded against the revenue item "Sale of goods and services" were reduced by receipts.

ACCOUNTS PAYABLE

(in thousands of dollars)

	1987	1986
Transfers to		
School boards	934 906	917 391
Health and social services establishments	717 450	587 652
Educational institutions		
Colleges	93 050	82 608
Universities	116 634	84 788
Municipalities and municipal bodies	78 105	75 423
Régie de l'assurance-maladie du Québec	215 218	186 579
Other beneficianes	200 662	174 061
Wages, salaries and fringe benefits	144 137	89 392
Suppliers and others	244 364	280 452
	2 744 526	2 478 346

ACCRUED INTEREST

(in thousands of dollars)

	1987	1986
Treasury bills	(16 488)	(25 884)
Bonds	1 175 016	1 064 350
Other borrowings	61 887	58 238
	1 220 415	1 096 704

CONTINUITY OF THE RETIREMENT PLANS ACCOUNT

(in thousands of dollars)

	Opening balance	Surplus of contributions over pensions and other benefits	Closing balance
Government and Public Employees Retirement Plan	4 906 056	675 372	5 581 428
Teachers Pension Plan	2 081 511	385 623	2 467 134
Retirement plan for certain teachers		140 802	140 802
Civil Service Superannuation Plan	664 394	78 931	743 325
Superannuation plan for members of the Sûreté du Québec	316 059	68 710	384 769
Retirement plan for Judges and Coroners	29 832	5 363	35 195
	7 997 852	1 354 801*	9 352 653

* See details on page 2-6

TREASURY BILLS

(in thousands of dollars)

Continuity

Opening balance		1 635 000
Less: Repaid	5 700 000	
Issued	5 620 000	80 000
Closing balance		1 555 000

Details

Maturity date	Date of issue	Rate of return	Amount
1987-04-02	1986-10-02	8.7342	50 000
1987-04-30	1986-10-30	8.7439	50 000
1987-06-04	1986-12-04	8.4300	50 000
1987-06-04	1987-03-05	7.3147	50 000
1987-06-11	1987-03-12	7.2731	50 000
1987-06-18	1987-03-19	6.9075	50 000
1987-07-02	1986-12-31	8.5877	50 000
1987-08-06	1987-01-29	7.3636	50 000
1987-09-03	1987-03-05	7.5596	50 000
1987-04-02	1986-12-31	8.3005	85 000
1987-04-09	1987-01-08	8.1761	85 000
1987-04-16	1987-01-15	8.0081	85 000
1987-04-23	1987-01-22	7.6729	85 000
1987-04-30	1987-01-29	7.2763	85 000
1987-05-07	1987-02-05	7.2685	85 000
1987-05-14	1987-02-12	7.3910	85 000
1987-05-21	1987-02-19	7.3869	85 000
1987-05-28	1987-02-26	7.2949	85 000
1987-06-04	1987-03-05	7.3142	85 000
1987-06-11	1987-03-12	7.2724	85 000
1987-06-18	1987-03-19	6.9090	85 000
1987-06-25	1987-03-26	6.8482	85 000
			1 555 000

BONDS

(in thousands of dollars)

Summary

Bonds	22 745 485
Less:	
Sinking funds (see page 4-40)	307 915
	22 437 570

Continuity

Opening balance		20 030 249[1]
Plus:		
Borrowings made (see page 3-4)	3 674 231	
Exchange adjustment resulting from the translation into Canadian equivalent at March 31, 1987 of bonds in foreign currency	136 425	3 810 656
		23 840 905
Less:		
Repayments of borrowings (see page 3-10 and 3-11 Notes 3,8)	1 089 088	
Bonds held in sinking funds and cancelled	6 332(2)	1 095 420
Closing balance		22 745 485[1]

Details

Negotiable		
In Canadian currency	12 616 620	
In U.S. currency	3 736 707[3]	
In Federal Republic of Germany currency	836 736[3]	
In French currency	176 815[3]	
In Japanese currency	1 154 563[3]	
In European units of account (EUA)	59 638[3]	
In Swiss currency	650 325[3]	
In United Kingdom currency	246 744[3]	
In Dutch currency	41 182[3]	
In European currency units (ECU)	75 340[3]	19 594 670
Repayable on demand		
Québec Savings Bonds		2 805 694
Not negotiable		
In Canadian currency		
Government of Canada		
Aid to promote employment	222 916	
Canada Pension Plan	122 205	345 121
		22 745 485

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[1] Including $7 474 016 in bonds assumed at the opening and $4 686 708 at the closing.

[2] See detailed list on page 4-33.

[3] Translated into Canadian equivalent at the rate in effect on March 31, 1987, taking currency swap contracts into account.

Cancelled bonds		Par Value	
Maturity date	Year of issue	In foreign currency	In Canadian equivalent*
Negotiable			
In Canadian currency			
1990-04-01	1965		370
1991-06-01	1970		400
1992-04-01	1967		390
1992-06-01	1967		102
			1 262
In U.S. currency			
In the United States			
1989-04-15	1968	530	741
1997-06-01	1971	800	1 118
1999-05-01	1969	390	545
2000-05-15	1975	1 150	1 607
2001-06-15	1976	681	951
2003-04-01	1973	67	94
2004-04-15	1974	10	14
		3 628	5 070
			6 332

* At the exchange rate in effect on March 31, 1986.

BONDS (cont'd)

(in thousands of dollars)

Maturity date	Year of issue	Rate %	Note				Par value		Sinking fund	Balance
			a	b	c	d	In foreign currency[1]	In Canadian equivalent[2]		
NEGOTIABLE										
Conventional										
In Canadian currency										
1987-11-10	1982	12.750						150 000		150 000
1987-12-15	1962	5.250	1	84				30 010	684	29 326
1988-01-15	1968	7.500	1	85				37 257	827	36 430
1988-03-30	1981	14.350				1		50 000(*)		50 000
1988-05-01	1973	8.000						7 023		7 023
1988-05-01	1982	17.200						150 000		150 000
1988-05-01	1973	7.000						4 940		4 940
1988-05-01	1973	6.000						363		363
1988-06-15	1983	11.550						125 000		125 000
1988-07-25	1983	11.000						125 000		125 000
1988-10-15	1963	6.000	1	86				45 561	2 094	43 467
1989-01-15	1965	5.500	1	86				39 247	1 921	37 326
1989-04-15	1982	16.500(A)		87				50 000		50 000
1989-04-18	1982	14.450						150 000		150 000
1989-09-08	1982	15.250						125 000		125 000
1989-11-15	1969	8.500	1	88				16	1	15
1989-12-01	1967	7.500	1	86				4 252	45	4 207
1990-03-09	1981	14.000						100 000		100 000
1990-04-01	1965	5.500	1	87				38 067	22	38 045
1990-07-31	1985	10.500						50 000		50 000
1990-10-03	1985	10.750						75 000		75 000
1990-10-15	1965	5.750	1	87				38 826	911	37 915
1991-01-15	1985	9.750						50 000		50 000
1991-06-01	1970	9.250	1	90				720	21	699
1991-06-01	1966	6.000	1					31 307	640	30 667
1991-06-23	1981	15.250						50 000		50 000
1991-08-01	1967	6.750	1	88				34 599	377	34 222
1991-08-01	1970	9.250	1	90				436	6	430
1991-09-24	1986	9.000						50 000		50 000
1991-09-30	1981	13.750						100 000		100 000
1991-10-01	1966	6.500	1	88				36 026	841	35 185
1992-04-01	1967	6.250	1	89				39 395	14	39 381
1992-06-01	1967	6.500	1	89				23 509	390	23 119
1992-08-01	1974	9.750	1	89				19 070	250	18 820
1992-08-01	1976	9.750	1	89				74 462	19 591	54 871
1992-08-01	1970	9.750	1	89				19 461	5 676	13 785
1992-10-01	1971	8.375	1	89				47 750	28 585	19 165
1992-11-23	1982	13.750						50 000		50 000
1992-12-22	1982	12.750						160 000		160 000
1993-03-15	1983	12.350						50 000		50 000
1993-04-01	1981	17.250						100 000		100 000
1993-04-07	1983	12.000	3					169 749	3 877	165 872
1993-07-06	1983	12.000(A)						50 000		50 000
1993-08-01	1972	8.375	1	90				43 747	476	43 271
1993-08-25	1983	12.500						150 000		150 000
1993-09-15	1968	7.500	1	90				27 954	299	27 655
1993-11-05	1980	13.250						34 039		34 039
1993-11-07	1981	15.000			1			100 000		100 000
1993-11-07	1981	15.000			2			100 000		100 000
1993-12-05	1983	12.125						75 000		75 000

Maturity date	Year of issue	Rate %	Note				Par value		Sinking fund	Balance
			a	b	c	d	In foreign currency[1]	In Canadian equivalent[2]		
NEGOTIABLE										
Conventional (cont'd)										
In Canadian currency										
1993-12-05	1983	12.125						125 000		125 000
1994-02-08	1973	8.000	1	90				42 652	1 938	40 714
1994-02-08	1971	8.000	1	90				37 854	389	37 465
1994-02-27	1984	12.250						62 192		62 192
1994-02-27	1984	12.250						132 000		132 000
1994-05-01	1979	10.600		89		2		39 002		39 002
1994-05-25	1984	14.000						50 000		50 000
1994-05-27	1976	10.250		91				50 000		50 000
1994-05-27	1976	10.250		91				50 000		50 000
1994-08-31	1984	13.250						150 000		150 000
1994-10-01	1968	7.000	1	91				24 925	582	24 343
1994-10-01	1968	7.500	1	91				29 200	22 310	6 890
1994-10-17	1979	11.250						75 000		75 000
1994-11-29	1984	12.500						75 000		75 000
1994-11-29	1984	12.500						155 000		155 000
1994-12-22	1981	13.250						32 000		32 000
1994-12-22	1980	13.250						62 885		62 885
1994-12-22	1981	13.250						116 378		116 378
1994-12-22	1980	13.250						135 461		135 461
1994-12-28	1984	12.150						75 000		75 000
1995-01-01	1973	8.000	1	92				44 105	459	43 646
1995-01-15	1985	12.000						150 000		150 000
1995-05-28	1980	12.780						200 000		200 000
1995-06-26	1985	10.500						109 000		109 000
1995-09-05	1973	8.750	1	91				46 110	495	45 615
1995-10-01	1970	9.500	1	92				33 234	776	32 458
1995-11-19	1974	10.250	1	91				58 364	1 403	56 961
1995-11-19	1975	10.250	1	91				74 000	4 255	69 745
1995-11-19	1976	10.250	1	91				95 345	1 077	94 268
1995-12-02	1975	9.500	1	92				38 500	5 052	33 448
1995-12-02	1970	9.500	1	92				21 627	237	21 390
1995-12-22	1980	13.750				3		62 000		62 000
1995-12-22	1981	13.750				3		93 000		93 000
1995-12-22	1980	13.750				3		63 000		63 000
1995-12-22	1981	13.750				3		82 000		82 000
1996-03-15	1972	8.000	1	93				42 367	429	41 938
1996-06-18	1981	16.500						149 015		149 015
1996-09-02	1986	9.000						122 000		122 000
1996-09-02	1986	9.000						75 000		75 000
1996-09-02	1986	9.000						190 000		190 000
1996-09-02	1986	9.000						50 000		50 000
1996-10-08	1980	13.400						200 000		200 000
1996-10-20	1981	17.250						149 656		149 656
1996-10-20	1981	17.250						50 000		50 000
1996-11-01	1976	10.150			3			8 921		8 921
1996-11-06	1976	10.250		93				50 000		50 000
1996-12-15	1971	7.750	1	93				24 594	124 040*	(99 446)
1996-12-16	1978	9.750		93				110 000		110 000
1996-12-16	1977	9.750		93				125 000		125 000
1997-01-15	1985	10.500						100 000		100 000
1997-01-29	1987	9.000 (A)						150 000		150 000
1997-02-10	1987	8.500						100 000		100 000
1997-02-10	1987	8.500						164 000		164 000

* Includes $17 199 832 transferred from the sinking fund for the highway system on March 20, 1973.

BONDS (cont'd)

(in thousands of dollars)

Maturity date	Year of issue	Rate %	Note				Par Value		Sinking fund	Balance
			a	b	c	d	In foreign currency[1]	In Canadian equivalent[2]		
NEGOTIABLE										
Conventional (cont'd)										
In Canadian currency										
1997-03-22	1982	16.500						174 197		174 197
1997-03-22	1977	9.750	1	93				1		1
1997-07-15	1977	9.750		94				100 000		100 000
1997-07-15	1977	9.750		94				100 000		100 000
1997-08-15	1980	12.150						200 000		200 000
1997-11-01	1977	9.800			4			15 000		15 000
1998-02-01	1978	10.000			5			600		600
1998-04-01	1978	10.250		93		4		64 600		64 600
1998-06-12	1978	10.000		95				100 000		100 000
1998-06-12	1978	10.000		95				100 000		100 000
1998-06-19	1986	9.250						120 000		120 000
1998-07-07	1986	9.750						125 000		125 000
1998-07-31	1985	10.750						50 000		50 000
1998-11-01	1978	10.350			6			15 000		15 000
1998-12-15	1973	8.500	1	95				44 491	984	43 507
1999-02-01	1979	10.550			7			600		600
1999-03-01	1974	8.625	1	96				42 367	429	41 938
1999-05-01	1979	10.700		94		5		64 351		64 351
1999-05-01	1979	10.700		94		5		50 341		50 341
1999-09-04	1975	10.750	1	95				67 660	737	66 923
1999-09-04	1974	10.750	1	95				33 898	2 500	31 398
1999-09-04	1976	10.750	1	95				78 937	860	78 077
1999-09-04	1974	10.375	1	95				2 120	24	2 096
1999-09-04	1974	10.750	1	95				35 000	4 740	30 260
1999-11-01	1979	12.000			8			15 000		15 000
2000-02-01	1980	12.850			9			600		600
2000-09-09	1975	9.500	1	96				1 288	14	1 274
2000-09-09	1975	10.500	1	96				53 779	590	53 189
2000-10-16	1978	10.000		96				125 000		125 000
2000-11-10	1976	9.875	1	96				406	5	401
2000-11-10	1975	9.875	1	96				750	9	741
2001-01-15	1985	10.500						225 000		225 000
2001-02-01	1981	13.770			10			600		600
2001-03-01	1976	9.375	1	97				1 435	15	1 420
2001-03-15	1977	9.750	5	97	11			125 000		125 000
2001-05-04	1976	10.250	1	97				91 268	2 003	89 265
2001-05-04	1976	10.250	1	97				114 812	3 588	111 224
2002-02-01	1982	16.900			12			600		600
2002-06-15	1979	10.350		97				150 000		150 000
2002-12-15	1978	10.000		98				150 000		150 000
2002-12-15	1979	10.000		98				150 000		150 000
2002-12-22	1982	13.250						40 000		40 000
2003-04-07	1984	13.000	3					71 720	1 649	70 071
2003-04-07	1984	13.000	3					89 085	2 035	87 050
2003-04-07	1984	13.000	3					50 000	2 513	47 487
2003-04-07	1983	13.000	3					50 841	1 162	49 679
2003-04-17	1979	10.625		98				150 000		150 000
2004-05-31	1984	14.625						150 000		150 000
2004-09-24	1979	10.900		99	13			125 000		125 000
2004-11-29	1984	12.750	3					75 000	3 448	71 552
2004-11-29	1985	12.750	3					100 000	4 597	95 403
2004-11-29	1984	12.750	3					95 000	4 367	90 633
2004-12-27	1979	11.700		98				75 000		75 000

Maturity date	Year of issue	Rate %	Note a	Note b	Note c	Note d	Par Value In foreign currency[1]	Par Value In Canadian equivalent[2]	Sinking fund	Balance
NEGOTIABLE										
Conventional (cont'd)										
In Canadian currency										
2004-12-28	1984	12.600						75 000		75 000
2005-06-30	1985	12.250						100 000		100 000
2005-10-03	1985	11.375						75 000		75 000
2006-05-01	1986	9.500						100 000		100 000
2006-07-07	1986	10.000						75 000		75 000
2009-06-26	1985	10.750	4	4				50 000		50 000
2009-06-26	1985	10.750	4	4				171 000		171 000
2011-09-02	1986	9.500	4					60 000		60 000
2011-09-02	1986	9.500	4					178 000		178 000
2011-09-02	1986	9.500	4					75 000		75 000
2012-02-10	1987	9.000	1					161 000		161 000
								12 614 520	267 259	12 347 261
Assumed										
In Canadian currency										
Institut Armand-Frappier 1987-04-01	1967	6.250	1					2 100	489	1 611
								12 616 620	267 748	12 348 872
NEGOTIABLE										
Conventional										
In U.S. currency In the United States							US $			
1989-04-15	1968	7.000	1	83			40 965	53 464		53 464
1989-09-22	1982	14.250 (A)					50 000	65 255		65 255
1993-10-01	1983	12.125					100 000	130 510		130 510
1993-11-15	1973	note 1	1				350	457	3 525	(3 068)
1994-09-15	1984	12.750					100 000	130 510		130 510
1995-01-03	1974	note 2		85	14		3 000	3 915		3 915
1995-07-15	1975	note 3	1				1 000	1 305	100	1 205
1995-07-15	1975	note 4	1				14 000	18 271	2 118	16 153
1997-03-01	1967	5.875	1	87			35 718	46 616	482	46 134
1997-06-01	1972	8.125		87		6	96 000	125 290		125 290
1997-06-01	1971	9.000	1	86			58 386	76 200		76 200
1999-05-01	1969	7.875	1	84			30 618	39 960		39 960
2000-05-15	1975	9.875	1	90			83 788	109 352		109 352
2001-06-15	1976	9.500	1	91			84 993	110 924	311	110 613
2003-04-01(*)	1973	7.900	1	88			105 651	155 193	3 924	151 269
2004-04-15	1974	9.200	1	89			127 886	166 904	4 617	162 287
2013-10-01	1983	13.000	2	98			100 000	130 510	9 182	121 328
2014-09-15	1984	13.250	2	99			150 000	195 765	9 743	186 022
2015-06-15	1985	11.000	2	00			200 000	261 020	6 165	254 855
2026-12-01	1986	8.625	2				300 000	391 530		391 530
							1 682 355	2 212 951	40 167	2 172 784

BONDS (cont'd)
(in thousands of dollars)

Maturity date	Year of issue	Rate %	Note a	Note b	Note c	Note d	Par Value: In foreign currency[1]	Par Value: In Canadian equivalent[2]	Sinking fund	Balance
NEGOTIABLE										
Conventional (cont'd) In Europe										
1988-01-15	1973	7.500 (A)		81		7	6 000	7 831		7 831
1989-12-15	1981	15.250 (A)		88			150 000	195 765		195 765
1990-11-01	1982	13.000 (A)					150 000	195 765		195 765
1992-02-25(1)	1985	8.144 (A)					104 940	136 957		136 957
1993-07-01	1981	14.750 (A)					70 240	91 670		91 670
1994-02-01	1984	12.250 (A)				8	140 000	182 714		182 714
1995-01-10(2)	1985	8.250 (A)					51 592	67 333		67 333
1995-01-29(3)	1985	8.050 (A)					51 707	67 483		67 483
1995-05-24	1983	10.000 (A)					50 000	65 255		65 255
1995-11-01	1977	9.000 (A)		87		9	40 200	52 465		52 465
2001-03-12(4)	1986	7.150 (A)					100 878	131 656		131 656
2016-04-01	1986	9.000 (A)					250 000	326 275		326 275
							1 165 557	1 521 169		1 521 169

Notes (rates)
1 — 8 % 1973-11-15 and 8.25 % 1980-11-15
2 — 9.75 % 1974-11-15, 9.875 % 1980-01-03 and 10 % 1985-01-03
3 — 8.25 % 1975-07-15 and 9.375 % 1980-07-15
4 — 8.75 % 1975-07-15 and 9.375 % 1985-07-15

* A currency swap contract dated January 5, 1987 is involved in this borrowing for US $105 000 000 at a cost on repayment in Swiss currency of 178 000 000 SF. The annual interest on this currency swap contract is 9 639 256 SF.

[1] The actual buyer's rate is 12.03 % since borrowing conditions provide a par value of US $122 000 000 at maturity for a principal paid of US$100 406 000.

[2] The actual buyer's rate is 11.88 % since borrowing conditions provide a par value of US$63 000 000 at maturity for a principal paid of US$50 015 070.

[3] The actual buyer's rate is 11.93 % since borrowing conditions provide a par value of US$64 100 000 at maturity for a principal paid of US$49 998 000.

[4] The actual buyer's rate is 10.23 % since borrowing conditions provide a par value of US $130 000 000 at maturity for a principal paid of US$99 950 000.

Maturity date	Year of issue	Rate %	Note a	Note b	Note c	Note d	Par Value: In foreign currency	Par Value: In Canadian equivalent	Sinking fund	Balance
Assumed										
Borrowings for the construction of Montréal's Métropolitain Boulevard										
1987-11-01	1962	5.000					1 982	2 587		2 587
							2 849 894	3 736 707	40 167	3 696 540

Maturity date	Year of issue	Rate %	Note a	Note b	Note c	Note d	Par Value: In foreign currency	Par Value: In Canadian equivalent	Sinking fund	Balance
Conventional In Federal Republic of Germany currency							DM			
1987-07-01	1972	6.500 (A)		78		10	10 000	7 245		7 245
1987-06-01	1977	7.250 (A)		82			150 000	108 675		108 675
1987-1990-05-01*	1978	6.000 (A)		85		11	100 000	56 863		56 863
1991-04-15**	1983	7.500 (A)					200 000	84 353		84 353
1991-09-01	1981	10.750 (A)					150 000	108 675		108 675
1992-02-15	1982	10.125 (A)					150 000	108 675		108 675
1995-02-15	1985	7.625 (A)					200 000	144 900		144 900
1998-03-01	1986	6.500 (A)					300 000	217 350		217 350
							1 260 000	836 736		836 736

* A currency swap contract is involved in this borrowing for 75 000 000 DM at a cost on repayment in Canadian currency of $38 750 821. The currency swap contract dated December 16, 1983 was for 100 000 000 DM for which the equivalent in Canadian currency at that date was $52 544 380.

** A currency swap contract dated January 24, 1985 is involved on the entire amount of this borrowing at a cost on repayment in Canadian currency of $84 352 594. The annual interest on this currency swap contract is C$9 933 361.

Maturity date	Year of issue	Rate %	Note				Par Value		Sinking fund	Balance
			a	b	c	d	In foreign currency[1]	In Canadian equivalent[2]		
NEGOTIABLE										
Conventional (cont'd)										
In French currency							FF			
1987-06-15*	1972	7.500 (A)		78		12	17 000	2 735		2 735
2001-05-22	1986	7.875 (A)					800 000	174 080		174 080
							817 000	176 815		176 815

* A currency swap contract is involved in this borrowing at a cost on repayment at maturity in U.S. currency of US$2 096 113. The currency swap contract dated December 7, 1982 was for 74 000 000 FF for which the equivalent in U.S. currency at that date was $10 825 836.

Maturity date	Year of issue	Rate %	a	b	c	d	In foreign currency	In Canadian equivalent	Sinking fund	Balance
In Japanese currency							Yen			
1987-1990-01-30	1980	8.300		86		13	16 000 000	143 424		143 424
1987-1990-05-23	1978	6.400		84		14	22 800 000	204 379		204 379
1987-1993-07-27	1981	8.600		87		15	20 000 000	179 280		179 280
1988-1992-08-27	1982	8.700		88		16	20 000 000	179 280		179 280
1991-1995-06-07	1985	7.000		91		17	30 000 000	268 920		268 920
-1998-06-03	1986	6.000					20 000 000	179 280		179 280
							128 800 000	1 154 563		1 154 563
In European units of account							EUA			
1987-1994-12-17	1979	9.250 (A)		85		18	33 000	59 638		59 638
In Swiss currency							SF			
1987-1992-03-11	1982	7.375 (A)		88		19	100 000	86 710		86 710
1987-1992-12-29	1982	5.750 (A)		87		19	100 000	86 710		86 710
1987-1993-11-16	1983	5.625 (A)		88		20	100 000	86 710		86 710
1990-2005-11-06	1985	5.500 (A)		90		21	200 000	173 420		173 420
1992-1998-11-20	1986	4.875 (A)		92		22	125 000	108 388		108 388
1996-2006-11-20	1986	5.250 (A)		96		23	125 000	108 387		108 387
							750 000	650 325		650 325
In United Kingdom currency							PS			
1987-04-01	1982	15.500 (A)					35 000	73 420		73 420
1989-08-15*	1982	14.500 (A)					30 000	68 439		68 439
2020-03-15	1984	12.250					50 000	104 885		104 885
							115 000	246 744		246 744

* A currency swap contract dated August 8, 1983 is involved in this borrowing at a cost on repayment at maturity in U.S. currency of $52 440 000.

BONDS (cont'd)
(in thousands of dollars)

			Note				Par Value			
Maturity date	Year of issue	Rate %	a	b	c	d	In foreign currency[1]	In Canadian equivalent[2]	Sinking fund	Balance
NEGOTIABLE										
Conventional (cont'd)										
							Guilders			
In Dutch currency										
1988-02-15*	1983	7.500(A)					100 000	41 182		41 182

(*) A currency swap contract dated August 5, 1983 is involved on the entire amount of this borrowing at a cost on repayment at maturity in Canadian currency of $41 182 348. The annual interest on this currency swap contract is C$4 505 349.

Maturity date	Year of issue	Rate %	a	b	c	d	In foreign currency[1]	In Canadian equivalent[2]	Sinking fund	Balance
							ECU			
In European currency units										
1989-03-10	1983	11.500(A)					50 000	75 340		75 340
								19 594 670	307 915	19 286 755

[1] In thousands of currency units.

[2] Using exchange rates in effect on March 31, 1987.

NOTES

(A) Annual interest

a) With sinking fund
1) 1 % of the outstanding balance until maturity
2) 2 % of the outstanding balance for the first ten years and 1 % until maturity
3) 2 % of the outstanding balance until maturity
4) 2 % of the outstanding balance beginning 11 years after issue
5) 1 % of the outstanding balance beginning in 1992.

b) Callable by the Government beginning the year indicated at percentages varying from 100 to 104, with advance notice of from 30 days to 3 months.

c) Cashable in advance at par by bearer
1- November 7, 1987 with advance notice of 6 to 12 months
2- November 7, 1989 with advance notice of 6 to 12 months
3- November 1, 1991 with advance notice of 6 to 12 months
4- November 1, 1987 or November 1, 1992 with advance notice of 6 to 12 months
5- February 1, 1988 or February 1, 1993 with advance notice of 6 to 12 months
6- November 1, 1988 or November 1, 1993 with advance notice of 6 to 12 months
7- February 1, 1989 or February 1, 1994 with advance notice of 6 to 12 months
8- November 1, 1989 or November 1, 1994 with advance notice of 6 to 12 months
9- February 1, 1990 or February 1, 1995 with advance notice of 6 to 12 months
10- February 1, 1991 or February 1, 1996 with advance notice of 6 to 12 months
11- March 15, 1991 with advance notice of 5 to 8 months
12- February 1, 1992 or February 1, 1997 with advance notice of 6 to 12 months
13- September 24, 1991 with advance notice of 6 to 12 months
14- January 3, 1990 with advance notice of 6 to 12 months

d) Maturing at the rate of

1-		$50 000 000 per year from 1986 to 1988
2-		$ 1 328 250 per year from 1980 to 1993
3-		20 % per year of initial par value from 1991 to 1995
4-		4 % per year of initial par value from 1961 to 1997 and $27 200 000 on 1998-04-01
5-		2.3 % per year of initial face value
6-	US	$ 6 000 000 per year
7-	US	$ 1 000 000 per year from 1961 to 1983
	US	$ 2 000 000 per year from 1984 to 1985
	US	$ 6 000 000 per year from 1986 to 1988
8-	Possibility of amortization annuities of US $5 000 000 from 1986 to 1989	
9-	US	$ 2 400 000 per year from 1978 to 1983
	US	$ 1 800 000 per year from 1984 to 1989
10-	DM	10 000 000 per year from 1978 to 1987
11-	DM	25 000 000 per year from 1985 to 1990
12-	FF	9 000 000 per year from 1978 to 1980
	FF	12 000 000 per year from 1981 to 1983
	FF	15 000 000 per year from 1984 to 1986
	FF	17 000 000 in 1987
13-	Yen	2 000 000 000 per year from 1986 to 1989
14-	Yen	2 400 000 000 per year from 1984 to 1989
15-	Yen	1 600 000 000 per year from 1987 to 1992
16-	Yen	2 000 000 000 per year from 1988 to 1991
17-	Yen	3 000 000 000 per year from 1991 to 1994 and 18 000 000 000 on 1995-06-07
18-	EUA	1 000 000 per year from 1980 to 1988
	EUA	2 000 000 in 1989
	EUA	5 000 000 in 1990
	EUA	6 000 000 per year from 1991 to 1994
19-	SF	4 000 000 per year from 1985 to 1991 if the bonds can be redeemed at par or less
20-	SF	4 000 000 per year frım 1986 to 1992 if the bonds can be redeemed at par or less
21-	SF	5 000 000 per year from 1990 to 2004 if the bonds can be redeemed at par or less
22-	SF	3 000 000 per year from 1990 to 1996 if the bonds can be redeemed at par or less
23-	SF	3 000 000 per year from 1991 to 2004 if the bonds can be redeemed at par or less

	Maturity date	Year of issue	Rate %	Notes	Amount
NON NEGOTIABLE					
In Canadian currency					
Government of Canada					
Aid to promote employment various dates	1991-1996	1971-1976	6.75— 8.3919	a	222 916
Canada Pension Plan various dates	1987-2007	1967-1987	5.37—17.51	b	122 205
					345 121

BONDS (cont'd)

(in thousands of dollars)

REDEEMABLE ON DEMAND

In Canadian currency
Québec Savings Bonds*

1988-06-01	1978		9.0 (A)	c	53 750	
1989-06-01	1979		9.0 (A)	c	44 068	
1993-06-01	1983	9.5	8.5 (A)	d	342 183	
1994-06-01	1984	11.75	8.5 (A)	e	631 799	
1995-06-01	1980	14.0	10.5 (A)	c	392 323	
1995-06-01	1985	9.0	7.5 (A)	f	349 189	
1996-06-01	1986	8.25	6.5 (A)	g	458 519	
1996-06-01	1981	16.0	10.5 (A)	c	124 695	
1997-06-01	1982	16.5	10.5 (A)	h	409 168	2 805 694

(A) Interest payable annually

* Redeemable at par on demand, at any bank.

a) Bonds issued under Orders in Council 715-71, 3620-73, 3811-73 and 1002-77 for loans from the Government of Canada to the gouvernement du Québec under the special federal-provincial program to stimulate the growth of employment. The interest rate is fixed at the time of each issue. These bonds mature twenty years after issue but are redeemable at any time, in whole or in part, on 30 days' notice.

b) Bonds issued to the investment fund of the Canada Pension Plan in compensation for the contributions of certain federal civil servants who work in Québec and contribute to that plan rather than the Québec Pension Plan. These bonds, held by the Minister of Finance of Canada, may be redeemed at par value on six months' notice at the request of the investment fund of the Canada Pension Plan.

c) Interest on savings bonds was fixed at 10.0 % on November 1, 1978, 12.0 % on November 1, 1979, 14.0 % on June 1, 1980, 16.0 % on June 1, 1981, 18.0 % on August 1, 1981, 19.5 % on October 1, 1981, 16.5 % on October 1, 1982, 10.5 % on June 1, 1983, 11.75 % on June 1, 1984 and at 10.5 % from June 1, 1965 until maturity.

d) The interest rates on savings bonds issued June 1, 1983 are 9.5 % for the first year, 11.75 % for the second year, 9.0 % from June 1, 1985 to February 28, 1986, 10.0 % from March 1, 1986 to May 31, 1986 and 8.5 % to maturity.

e) The interest rates on savings bonds issued June 1, 1984 are 11.75 % for the first year, 9.0 % from June 1, 1985 to February 28, 1986, 10.0 % from March 1, 1986 to May 31, 1986 and 8.5 % to maturity.

f) The interest rates on savings bonds issued June 1, 1985 are 9.0 % to February 28, 1986, 10.0 % from March 1, 1986 to May 31, 1986 and 7.5 % to maturity.

g) The interest rates on savings bonds issued June 1, 1986 are 8.25 % until May 31, 1987 and 6.5 % until maturity.

h) The interest rates on savings bonds issued June 1, 1982 are 16.5 % for the first year, 10.5 % for the second year, 11.75 % for the third year and 10.5 % to maturity.

SINKING FUNDS

(in thousands of dollars)

Continuity

	Bonds	Other borrowings	Total
Opening balance	229 153	20 755	249 908
Plus:			
Payments from the Consolidated Revenue Fund	52 815		52 815
Net revenue*	36 177	2 936	39 113
	88 992[1]	2 936	91 928
Less:			
Bonds cancelled during the fiscal year (see page 4-32)	6 332		6 332[3]
Funds used to repay specific borrowings (see page 4-46)	3 898		3 898
	10 230		10 230
Closing balance	307 915	23 691	331 606

Position at March 31, 1987

Investments		
Bonds		
Gouvernement du Québec	288 296[2]	
Guaranteed by the gouvernement du Québec	130[2]	288 426
Cité de St-Lambert 3.5 % — 1986 — 1995-03-01		134
Certificate of deposit		35 100
		323 660
Unamortized exchange fluctuation		1 405
		325 065
Other assets		
Cash	131	
Accrued interest	6 662	
Accounts receivable	8	6 801
		331 866
Accounts payable		(260)
		331 606

* Includes a loss on exchange of $114 747 representing the amortization of the exchange fluctuation of $1 520 000 on investments in foreign currencies revalued at the exchange rate in effect on March 31, 1987.

[1] See the details by fund on pages 4-47 and 4-48.

[2] See the details on pages 4-44 and 4-45.

[2] During the fiscal year, the Minister of Finance discontinued his policy of cancelling bonds of an issue held in a sinking fund created for the same issue.

SINKING FUNDS (cont'd)
(in thousands of dollars)

BONDS (held in the funds)

	Rate %	Maturity	Par Value In foreign currency	Par Value In Canadian currency
Gouvernement du Québec	5.250	1987-12-15		85
	5.500	1990-04-01		52
	5.500	1989-01-15		540
	5.750	1989-07-15		152
	5.750	1990-10-15		2 391
	5.875	1997-03-01	1 903 US[1]	2 484[2]
	6.000	1991-06-01		30
	6.250	1992-04-01		701
	6.500	1991-10-01		999
	6.750	1991-08-01		3 439
	7.000	1988-05-01		219
	7.000	1989-04-15	1 590 US[1]	2 075[2]
	7.000	1994-10-01		40
	7.500	1988-01-15		4 022
	7.500	1993-09-15		3 880
	7.500	1989-12-01		3 991
	7.500	1994-10-01		8 000
	7.750	1996-12-15		8 280
	7.875	1999-05-01	4 748 US[1]	6 197[2]
	7.900	2003-04-01	1 670 US[1]	2 179[2]
	8.000	1988-05-01		490
	8.000	1994-02-08		2 164
	8.000	1994-02-08		4 382
	8.000	1995-01-01		6 482
	8.000	1996-03-15		1 821
	8.375	1992-10-01		3 000
	8.375	1993-08-01		4 344
	8.500	1997-02-10		14 350
	8.500	1998-12-15		6 852
	8.625	1999-03-01		7 564
	8.750	1995-09-05		4 203
	9.000	1995-11-01	46 US[1]	60[2]
	9.000	2012-02-10		16 325
	9.000	1997-06-01	179 US[1]	234[2]
	9.000	1996-09-02		7 550
	9.000	1996-09-02		4 280
	9.200	2004-04-15	2 983 US[1]	3 893[2]
	9.250	1991-08-01		250
	9.250	1991-06-01		360
	9.375	1995-07-15	500 US[1]	652[2]
	9.375	2001-03-01		1 135
	9.500	2011-09-02		14 557
	9.500	1995-12-02		4 692
	9.500	2000-09-09		249
	9.500	1995-10-01		7 135
	9.750	1996-12-16		3 000
	9.750	1992-08-01		7 760
	9.750	1992-08-01		7 000
	9.750	1992-08-01		4 404
	9.875	2000-05-15	2 756 US[1]	3 597[2]
	9.875	2000-11-10		192
	9.875	2000-11-10		515
	10.000	1998-06-12		2 000
	10.000	1998-06-12		3 000
	10.000	2000-10-16		3 800
	10.250	1995-11-19		7 955
	10.250	2001-05-04		3 024

BONDS (held in the funds) (cont'd)

			Par Value	
	Rate %	Maturity	In foreign currency	In Canadian currency
Gouvernement du Québec				
	10.250	1995-11-19		5 438
	10.250	1998-04-01		6 498
	10.250	2001-05-04		1 513
	10.250	1995-11-19		85
	10.375	1999-09-04		483
	10.500	1995-06-26		3 669
	10.500	2000-09-09		13 130
	10.600	1994-05-01		4 159
	10.700	1999-05-01		7 551
	10.700	1999-05-01		881
	10.750	1999-09-04		5 225
	10.750	1999-09-04		6 622
	10.750	1999-09-04		597
	12.000	1993-04-07		10 544
	12.250	1994-02-27		3 830
	12.500	1994-11-29		47
	13.250	2002-12-22		53
	13.250	1994-12-22		48
	13.250	1994-12-22		95
	13.750	1995-12-22		2 901
	13.750	1995-12-22		1 210
	15.250	1989-12-15	11 US[1]	14[2]
	16.500	1989-04-15		5
	16.500	1996-06-18		626
	17.250	1996-10-20		45
				288 296
Hydro-Québec		2009-02-01	100 US[1]	130[2]

[1] In U.S. dollars

[2] Translated into Canadian dollars at the rate of exchange in effect on March 31, 1987.

SOURCE AND APPLICATION OF SINKING FUNDS

(in thousands of dollars)

Source of funds		
From the Consolidated Revenue Fund and investments		91 928
Plus:		
Decrease in accounts receivable		4
Decrease in bank balance		1 529
Increase in accounts payable		260
		93 721
Securities due or sold		3 132 213
		3 225 934
Application of funds		
Purchase of bonds and notes	3 221 230	
Plus:		
Funds used to repay specific borrowings	3 898	3 225 128
Plus:		
Increase in accrued interest		806
		3 225 934

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[1] **Details by fund**

Maturity date	Year of issue	Rate %	Investment income	Annuity	Total
In Canadian currency					
1986-06-15	1964	5.500	40		40
1986-12-01	1966	6.750	229		229
1987-04-01	1967	6.250	61	21	82
1987-12-15	1962	5.250	58	300	358
1988-01-15	1968	7.500	65	373	438
1988-10-15	1963	6.000	225	456	681
1989-01-15	1965	5.500	200	392	592
1989-12-01	1967	7.500	1	43	44
1990-04-01	1965	5.500	7	384	391
1990-10-15	1965	5.750	85	388	473
1991-06-01	1966	6.000	70	313	383
1991-06-01	1970	9.250	13	11	24
1991-08-01	1970	9.250	1	4	5
1991-08-01	1967	6.750	31	346	377
1991-10-01	1966	6.500	78	360	438
1992-04-01	1967	6.250	6	398	404
1992-06-01	1967	6.500	44	236	280
1992-08-01	1970	9.750	698	191	889
1992-08-01	1974	9.750	18	195	213
1992-08-01	1976	9.750	2 393	745	3 138
1992-10-01	1971	8.375	3 509	477	3 986
1993-04-07	1983	12.000	481	3 395	3 876
1993-08-01	1972	8.375	39	437	476
1993-09-15	1968	7.500	18	280	298
1994-02-08	1971	8.000	7	379	386
1994-02-08	1973	8.000	194	427	621
1994-10-01	1968	7.500	2 744	292	3 036
1994-10-01	1968	7.000	54	249	303
1995-01-01	1973	8.000	13	441	454
1995-09-05	1973	8.750	31	461	492
1995-10-01	1970	9.500	72	332	404
1995-11-19	1976	10.250	58	953	1 011
1995-11-19	1974	10.250	127	584	711
1995-11-19	1975	10.250	468	740	1 208
1995-12-02	1970	9.500	10	216	226
1995-12-02	1975	9.500	592	385	977
1996-03-15	1972	8.000	4	424	428
1996-12-15	1971	7.750	15 355	246	15 601
1998-12-15	1973	8.500	83	445	528
1999-03-01	1974	8.625	4	424	428
1999-09-04	1974	10.375	2	21	23
1999-09-04	1974	10.750	293	334	627
1999-09-04	1974	10.750	565	350	915
1999-09-04	1975	10.750	47	677	724
1999-09-04	1976	10.750	55	789	844
2000-09-09	1975	9.500	0	13	13
2000-09-09	1975	10.500	39	537	576
2000-11-10	1975	9.875	1	7	8
2000-11-10	1976	9.875	1	4	5
2001-03-01	1976	9.375	1	14	15

SINKING FUNDS (cont'd)

(in thousands of dollars)

[1] **Details by fund** (cont'd)

Maturity date	Year of issue	Rate %	Investment income	Annuity	Total
In Canadian currency (cont'd)					
2001-05-04	1976	10.250	238	913	1 151
2001-05-04	1976	10.250	433	1 148	1 581
2003-04-07	1983	13.000	144	1 017	1 161
2003-04-07	1984	13.000	246	1 788	2 034
2003-04-07	1984	13.000	205	1 434	1 639
2003-04-07	1984	13.000	312	1 000	1 312
2004-11-29	1984	12.750	389	1 900	2 289
2004-11-29	1984	12.750	308	1 500	1 808
2004-11-29	1985	12.750	410	2 000	2 410
			31 875	32 189	64 064
In U.S. currency					
1989-04-15	1968	7.000	5	578	583
1993-11-15	1973	8.250	437	5	442
1995-07-15	1975	9.375	12	14	26
1995-07-15	1975	9.375	255	193	448
1997-03-01	1967	5.875	5	476	481
1997-06-01	1971	9.000		814	814
1999-05-01	1969	7.875		429	429
2000-05-15	1975	9.875		1 171	1 171
2001-06-15	1976	9.500	31	1 189	1 220
2003-04-01	1973	7.900	488	1 486	1 974
2004-04-15	1974	9.200	572	1 781	2 353
2013-10-01	1983	13.000	951	2 775	3 726
2014-09-15	1984	13.250	935	4 161	5 096
2015-06-15	1985	11.000	611	5 554	6 165
			4 302	20 626	24 928
			36 177	52 815	88 992

Distribution of securities held by trustees in the sinking funds at March 31, 1987

	In Foreign currency	In Canadian equivalent
Fiducie du Québec		266 911
Bank of Montreal, New-York	US$16 429	21 441
Bank of Montreal, London	US$57	74
National Bank of Canada		35 100
		323 526*

* Not including a note of the Cité de St-Lambert in the amount of $133 674 held by the ministère des Finances.

OTHER BORROWINGS

(in thousands of dollars)

Summary

Borrowings	1 637 538
Less:	
Sinking fund	23 691
	1 613 847

Continuity

Opening balance	2 216 620[1]
Plus:	
Borrowings made (see page 3-4)	721 819
Exchange adjustment resulting from the translation of borrowings in foreign currency into Canadian equivalent at March 31, 1987	19 556
	2 957 995
Less:	
Repayment of borrowings (see page 3-7)	1 320 457
Closing balance	1 637 538[1]

Details

In Canadian currency		
Government of Canada		
Special areas		116 874
University institutions (assumed)		40 070
Heavily discounted borrowings		39 465
Office des autoroutes du Québec		28 750
		225 159
In U.S. currency	US $	
Euro-dollars	537 023	713 422[2]
In Federal Republic of Germany currency	DM	
	150 000	108 675[2]
In United Kingdom currency	PS	
	25 000	52 442[2]
In Japanese currency	Yen	
	60 000 000	537 640[2]
		1 637 538

[1] Including $40 644 921 in assumed borrowings at the opening and $40 070 013 at the close.

[2] Translated into Canadian equivalent using rates in effect on March 31, 1987 and taking currency swap contracts into account.

OTHER BORROWINGS (cont'd)

(in thousands of dollars)

Maturity date	Year of issue	Rate %	Notes	Amount	Total	Sinking fund	Balance
In Canadian currency							
Government of Canada							
Special areas							
Completed projects							
1987—2009-04-01	1972—1979	(various rates)	[a]		116 874		116 874
University institutions (assumed)							
Canada Mortgage and Housing Corporation							
1987—2017-03-01	1960	5.125—5.75		37 270			
Concordia University							
1990—1994-03-01	1964	8.000		2 800	40 070		40 070
Discounted borrowings							
1988—1992-06-14	1982	8.500[A]	[b]		39 465		39 465
Office des autoroutes du Québec							
1987—1989-07-15	1982	5.750			28 750	23 691[c]	5 059
					225 159	23 691	201 468
In U.S. currency			US $				
In the United States							
1988-08-03	1983	12.200	2 000	2 610			
1988-08-18	1983	12.625	2 000	2 610			
1988-09-15	1983	12.375	1 000	1 305			
			5 000	6 525	6 525		6 525[i]
In Europe							
1989—1994-06-15	1979	9.750[A] [d]	70 000	91 357			
1989—1994-08-09	1979	9.850[A] [e]	75 000	97 883			
1991—1995-12-04	1983	[f]	50 523	63 627			
—1997-05-31	1985	11.000[A] [g]	36 500	62 500			
1989—2001-10-15	1986	5.750 [h]	300 000	391 530			
			532 023	706 897	706 897		706 897[i]
			537 023	713 422	713 422		713 422

Maturity date	Year of issue	Rate %	Notes	Amount	Total	Sinking fund	Balance
In Federal Republic of Germany currency			DM				
1992-02-17	1982	10.650[A]	150 000		108 675		108 675[l]
In United Kingdom currency			PS				
1992-07-09	1982	15.000	25 000		52 442		52 442[l]
In Japanese currency			Yen				
1989 — 1994-07-27	1984	8.100[i]	10 000 000	89 640			
1990 — 1995-02-28	1985	7.600[i]	15 000 000	134 460			
1992 — 1996-06-24	1986	6.500[j]	15 000 000	134 460			
1997 — 2009-10-31	1986	6.400[k]	20 000 000	179 280			
			60 000 000	537 840	537 840		537 840[l]
					1 637 538	23 691	1 613 847

[A] Interest payable annually.

[a] This amount includes principal and capitalized accrued interest on progress advances for projects completed at April 1, 1972, 1973, 1974, 1975, 1976, 1977, 1978 and 1979 under the Canada-Québec agreement on special areas.

[b] Borrowing of $50 000 000 at 8.5 %, sold on June 14, 1982 at 66.809 for $33 404 500 to yield 16.2888 %. The discount is added at the anniversary of the borrowing until maturity.

[c] See continuity, page 4-49.

[d] Borrowing contracted from European banks in 1979, in U.S. currency, with US$6 300 000 maturing every 6 months from June 15, 1989 to December 15, 1993 and $7 000 000 on June 15, 1994.

[e] Borrowing contracted from European banks in 1979, in U.S. currency, with US$6 750 000 maturing every 6 months from February 9, 1989 to February 9, 1994 and $7 500 000 on August 9, 1994.

[f] Credit agreement for C$1 000 000 000 authorized by the Government with various banks, replacing an existing agreement for an amount of $500 000 000 in Canadian currency and $250 000 000 in US currency. This agreement was utilized for C$70 000 000 of which US$50 523 000 on December 1, 1986 maturing in five equal instalments from 1991 to 1995 at the LIBOR rate plus 0.25 % for the first four years and 0.375 % the following year. Under the terms of a currency swap contract, payments of principal and interest are to be made in Canadian dollars. This swap contract involves US$47 743 902 for a cost on repayment of $60 000 000 in Canadian currency due June 2, 1993.

[g] A currency swap contract dated May 31, 1985 is involved on the entire amount of this borrowing, for a cost on repayment at maturity of $62 500 000 in Canadian currency.

[h] Bearer note for which the interest varies on each interest payment date. The rate used is the 6-month LIBID rate. This issue is callable at par by the Government beginning October 15, 1989 until maturity at any interest payment date.

[i] Maturing in eleven semi-annual instalments, each of the first ten of which will equal 9 % of the outstanding principal and the balance with the 11th instalment. The first instalment will be paid on the fifth anniversary of the borrowing.

[j] Maturing in nine semi-annual instalments, each of the first eight of which will equal 11 % of the outstanding principal and the balance with the 9th instalment. The first instalment will be paid on the sixth anniversary of the borrowing.

[k] Maturing in 26 semi-annual instalments, each of the first 25 of which will equal 3.85 % of the outstanding principal and the balance with the 26th instalment. The first instalment will be paid on April 30, 1997 and the Government may, as of that date, with at least 30 days notice, pay off the borrowing in whole or in part (in multiples of 2 billion Yen) at percentages varying from 100.5 to 101.0 %.

[l] Based on rates of exchange in effect on March 31, 1987.

SUMMARY SCHEDULE OF BONDS AND OTHER BORROWINGS LESS SINKING FUNDS
At March 31, 1987

(in thousands of dollars)

Maturity	In Canadian currency	In U.S. currency[1]	In Federal Republic of Germany currency[1]	In Japanese currency[1]	In United Kingdom currency[1]	In European Units of Account (EUA)[1]	In Swiss currency[1]	In French currency[1]	In Dutch currency[1]	In European Currency[1]	Total
1987-1988	2 406 077	54 488	129 305	53 784	73 420	1 808	10 404	2 735	41 182		2 773 203
1988-1989	951 585	50 595	12 934	71 712		1 808	10 404			75 340	1 174 378
1989-1990	919 988	388 401	12 431	189 588	68 439	3 614	10 404				1 592 865
1990-1991	684 655	264 488	18 113	212 445		9 036	17 341				1 206 078
1991-1992	811 581	206 405	410 378	99 500		10 843	89 312				1 628 019
1987-1992	5 773 886	964 377	583 161	627 029	141 859	27 109	137 865	2 735	41 182	75 340	8 374 543
1992-1997	7 005 265	1 134 409	144 900	706 814	52 442	32 529	186 430				9 262 789
1997-2002	2 122 472	1 000 186	217 350	248 305			124 866	174 080			3 887 259
2002-2007	1 779 120	314 181		69 025			201 164				2 363 490
2007-2012	568 481	48 940		41 230							658 651
2012 and thereafter	6 931	947 869			104 885						1 059 685
TOTAL	17 256 155	4 409 962	945 411	1 692 403	299 186	59 638	650 325	176 815	41 182	75 340	25 606 417

NOTE This schedule takes into account an amount of $1 555.01 million in 1987-1988 for Treasury bills and is drawn up, for negotiable bonds, considering the redemption dates of bearer's options, not those of the Government, and a provision for repayment before maturity for bonds redeemable on demand, of which $420.9 million in 1987-1988, $396.6 million in 1988-1989, $325.3 million in 1989-1990, $249.4 million in 1990-1991 and $212.0 million in 1991-1992. It takes into account the farthest dates in the case of exchange options.

Future contributions of the sinking funds have been considered repayments of borrowings in the year they will be paid, thus reducing the balance payable at maturity.

In the Canadian equivalent at rates in effect March 31, 1987. However, borrowings for which currency swap contracts have been arranged are translated at the exchange rates set according to the terms of the contract.

CONTINGENT LIABILITIES

GUARANTEED BORROWINGS

(in thousands of dollars)

Summary

Details page		1987	1986
	ENTERPRISES OF THE GOUVERNEMENT DU QUÉBEC		
4-54	Commission municipale du Québec	44 156	47 087
4-54	Hydro-Québec	21 859 051[1,2]	21 388 318
4-60	Madelipêche Inc.	10 263	8 356
4-60	Office du crédit agricole du Québec		14 000
4-61	Régie de l'assurance-dépôts du Québec		14 500
4-61	Régie de l'assurance-maladie du Québec	16 772	17 083
4-62	Régie des installations olympiques	638 479[1]	663 028
4-63	Sidbec	302 759[1]	275 724
4-64	Société de développement de la Baie James	6 301	7 739
4-64	Société de développement industriel du Québec	74 736	63 250
4-65	Société du Grand Théâtre de Québec	3 950	3 950
4-65	Société du Palais des congrès de Montréal	86 500[1]	86 500
4-66	Société du parc industriel du centre du Québec	35 000[1]	
4-66	Société générale de financement du Québec	182 714[4,1]	131 346
4-67	Société immobilière du Québec	253 600	
4-68	Société nationale de l'amiante	68 489	
4-68	Société québécoise d'assainissement des eaux	75 531	52 550
		23 658 301	22 773 431
	MUNICIPALITIES, INDIVIDUALS AND CORPORATIONS		
4-71	Ville de Longueuil (Cité de Jacques-Cartier)	1 057	1 057
4-71	Farmers	1 437	4 068
4-71	Publishers and bookstores	317	305
4-71	Students	927 483[3]	769 079
4-72	Funds of individuals incarcerated in detention establishments	483	589
4-72	Farm producers and forest owners	398	629
4-73	Agricultural cooperatives and corporations carrying out similar activities	6 661	7 147
4-74	Regional dairies	1 000	1 260
		938 836	784 134
		24 597 137	23 557 565

[1] Borrowings in foreign currencies are shown at the Canadian equivalent of par value at exchange rates in effect on March 31, 1987, and considering currency swap contracts at the following rates, expressed in Canadian dollars:

In U.S. currency, US dollars = 1.3051
In Japanese currency, yen = 0.008964
In Dutch currency, guilders = 0.6418
In Federal Republic of Germany currency, deutsche mark = 0.7245
In United Kingdom currency, pounds sterling = 2.0977
In Swiss currency, Swiss francs = 0.8671
In European currency units, ECU = 1.5068
In European units of account, EUA = 1.8072

[2] Including $130 510 ($139 730 in 1986) for Hydro-Québec bonds held by the gouvernement du Québec in the sinking funds (see page 4-45).

[3] Interest on these loans is paid by the gouvernement du Québec as long as the borrower is a student.

[4] Borrowing made by the Société Québécoise d'Aluminium Inc., a subsidiary of the Société générale de financement du Québec.

Commission municipale du Québec
R.S.Q., c. D-7
(in thousands of dollars)

	1987	1986
Act respecting municipal and school debts and loans Bonds issued by the Commission municipale du Quebec to the Office du développement municipal et des prêts aux municipalités, Ottawa, for the purpose of granting loans to municipalities.		
Balance at March 31	44 156*	47 087

Sums due by the Commission municipale du Quebec to the Office du développement municipal et des prêts aux municipalités, Ottawa, and municipal bonds held by the Commission as consideration are not part of the assets and liabilities of the Government. Rather, it is a debt of the Commission guaranteed by the Government with the authorization of of the Lieutenant-Governor-in-Council (O.C. 2206-64)

* Details

Metropolitan Montréal: 23 847

Anjou, 12; Blainville, 424; Boisbriand, 486; Boucherville, 448; Brossard, 14; Chambly, 44; Châteauguay, 79; Côte-St-Luc, 528; Dollard-des-Ormeaux, 35; Dorval, 232; Île-Perrot, 59; Lachenaie, 18; L'Assomption, 218; Laval, 401; Longueuil, 1 237; Mascouche, 109; McMasterville, 40; Mercier, 1; Montréal, 15 887; Mont-St-Hilaire, 40; Notre-Dame-de-l'Île-Perrot, 55; Otterburn-Park, 40; Pierrefonds, 230; Pincourt, 118; Pointe-Claire, 313; Rosemère, 241; St-Basile-le-Grand, 149; St-Bruno-de-Montarville, 139; Ste-Catherine, 46; St-Constant, 2; St-Eustache, 68; St-Hubert, 146; St-Laurent, 367; Ste-Thérèse, 461; Terrasse-Vaudreuil, 110; Terrebonne, 322; Verdun, 541; Westmount, 187.

Métropolitain Québec: 5 478

Ancienne-Lorette, 84; Beauport, 871; Charlesbourg, 1 129; Charny, 708; Lévis, 271; Québec, 1 007; Ste-Brigitte-de-Laval, 104; St-Félix-du-Cap-Rouge, 210; Ste-Foy, 197; St-Jean-de-Boischatel, 51; Sillery, 248; Val-Bélair, 598.

Various electoral districts: 14 831

Abitibi-Est, 90; Abitibi-Ouest, 99; Argenteuil, 92; Arthabaska, 180; Beauce-Nord, 484; Bellechasse, 1 071; Berthier, 26; Bonaventure, 706; Brome-Missisquoi, 239; Champlain, 289; Chapleau, 382; Charlevoix, 1 141; Chauveau, 188; Chicoutimi, 104; Drummond, 6; Dubuc, 302; Duplessis, 166; Gaspé, 578; Gatineau, 46; Hull, 336; Huntingdon, 70; Iberville, 42; Îles-de-la-Madeleine, 273; Johnson, 246; Joliette, 20; Jonquière, 25; Kamouraska-Témiscouata, 89; Labelle, 382; Lac-St-Jean, 60; Laviolette, 84; Lotbinière, 588; Maskinongé, 117; Matane, 118; Matapédia, 7; Mégantic-Compton, 20; Montmagny-L'Islet, 172; Nicolet, 5; Orford, 263; Papineau, 211; Pontiac, 64; Portneuf, 63; Prévost, 223; Richelieu, 390; Richmond, 163; Rimouski, 309; Rivière-du-Loup, 168; Roberval, 165; Rousseau, 180; Rouyn-Noranda-Témiscamingue, 215; Saguenay, 417; St-Jean, 344; St-Maurice, 587; Shefford, 314; Sherbrooke, 1 435; Trois-Rivières, 71; Vaudreuil-Soulanges, 124; Verchères, 282.

Hydro-Québec
Summary of guaranteed borrowings
(in thousands of dollars)

	1987		1986	
	Par value in foreign currency (in thousands)*	Amount in Canadian equivalent	Par value in foreign currency (in thousands)*	Amount in Canadian equivalent
Negotiable bonds				
In Canadian currency		8 440 988		7 379 725
In U.S. currency	$7 289 609 US	9 513 669	$7 471 281 US	10 439 620
In Swiss currency	1 126 000 SF	976 355	1 130 165 SF	809 198
In Federal Republic of Germany currency	1 482 550DM	1 074 107	1 504 550DM	896 561
In United Kingdom currency	£150 000	314 655	£150 000	308 520
In Japanese currency	42 000 000 Yen	376 488	42 000 000 Yen	330 666
In European currency units	90 000 ECU	135 612	90 000 ECU	117 818
In Dutch currency	150 000 Guilders	96 270	150 000 Guilders	79 425
		20 928 144		20 361 533
Other borrowings		1 083 769		1 095 353
Total before sinking fund		22 011 913		21 456 886
Less: sinking fund		152 862		68 568
Total		21 859 051		21 388 318

* Amounts in foreign currency were determined after taking currency swap contracts into consideration. In the case of heavily discounted borrowings, the amounts realized, rather than par value, were considered, with the addition of the amortization of the discount spread over the duration of the borrowings.

Hydro-Québec
R.S.Q., c. H-5, ss. 27 and 28

Negotiable bonds

(in thousands of dollars)

Maturity date	Date of issue	Order or O.C.	Rate %	Series	Amount
In Canadian currency					
1994-03-01	1964-03-01	271-64	5½	AN-2	983
1988-06-01	1964-12-01	2122-64	5½	AQ	33 404
1995-02-15	1965-02-15	177-65	5	AR-2	26 612
1991-02-01	1966-02-01	40-66	6	AU	28 390
1990-07-15	1966-07-15	1060-66	6	AW	25 267
1990-02-01	1967-02-01	42-67	6½	AZ	22 793
1994-10-01	1967-10-01	2374-67	6	BC-1	21 425
			7	BC-2	10 520
1994-10-01	1968-05-15	1323-68	7	BE	22 081
1990-03-15	1969-03-15	582-69	7¾	BH	199
1992-10-01	1969-10-01	3430-69	8½	BK	21 915
1990-02-01	1970-02-01	293-70	9½	BM	5 126
1990-12-15	1970-06-15	2452-70	9½	BO	22 675
1996-04-15	1971-04-15	1448-71	7¾	BT	36 716
1996-07-29	1971-07-29	2385-71	8¾	BU	41 631
1997-05-01	1972-05-01	1105-72	8¼	BY	40 211
1993-12-15	1972-06-15	1765-72	8¼	BZ	50 925
1997-09-15	1972-09-15	2439-72	8⅜	CA	46 040
1996-11-08	1972-11-08	3087-72	8¼	CB	50 000
1998-02-21	1973-02-21	332-73	8	CD	50 000
1998-07-10	1973-07-10	2263-73	8¼	CE	55 000
1998-10-15	1973-10-15	3465-73	8¾	CG	50 000
1998-12-03	1973-12-03	4019-73	8½	CH	50 000
1999-04-01	1974-04-01	1211-74	9	CK	60 000
1996-07-03	1974-07-03	4481-74	9⅞	CL	80 000
2000-02-06	1975-02-06	150-75	9¾	CR-2	100 000
2000-02-06	1977-08-06	2405-77	9¾	CRA	125 000
2000-06-16	1975-06-16	2103-75	10	CS	80 000
1997-09-01	1975-09-01	3840-75	10¼	CU	65 000
1996-05-01	1976-05-01	458-76	10¾	CY	19 456
2001-10-21	1976-10-21	3495-76	10	DA	120 000
1997-06-01	1977-06-01	1571-77	10	DD	100 000
2003-05-15	1978-05-15	1332-78	10¼	DG	120 000
2003-05-15	1979-05-15	1200-79	10¼	DGA	140 000
2003-05-15	1979-07-24	1932-79	10¼	DGB	150 000
2003-07-05	1978-07-05	1879-78	10	DH	125 000
2003-07-05	1978-08-30	2557-78	10	DHA	125 000
1989-03-27	1979-03-27	702-79	10,4	DM	15 000
2004-03-27			10¾	DM	135 000
2004-03-27	1979-12-20	3284-79	10¾	DMA	135 000
1989-05-15	1979-05-15	1200-79	10	DO	10 000
2004-10-15	1979-10-15	2643-79	11	DR	150 000
2004-10-15	1979-11-15	2989-79	11	DRA	200 000
1990-04-15	1980-04-15	946-80	14	DV-1	154 711
1992-05-06	1980-05-06	1200-80	14	DW-1	198 715
2005-07-15	1980-07-15	2105-80	11¾	DZ	200 000
2005-09-30	1980-09-30	2839-80	13¼	EA	185 000
1987-09-29	1980-09-29	2963-80	13	EB	25 000
1990-12-14	1980-12-14	3776-80	13¼	ED	85 000
1991-09-24	1981-03-24	705-81	13½	EF-1	52 118
1996-07-09	1981-07-09	1669-81	15¾	EH-1	158 446
1996-09-16	1981-09-16	2449-81	17½	EL-1	127 762
1991-11-24	1981-11-24	3019-81	17½	EN-1	129 778
1987-12-09	1981-12-09	3290-81	15	EP	75 000
1993-02-20	1982-08-20	1741-82	16,9	EX	100 000
1987-09-15	1982-09-15	2006-82	15¼	EZ-1	154 000
2002-09-15			15¾	EZ-2	46 000

Hydro-Québec (cont'd)
R.S.Q., c. H-5, ss. 27 and 28

Negotiable bonds (cont'd)

(in thousands of dollars)

Maturity date	Date of issue	Order or O.C.	Rate %	Series	Amount
In Canadian currency					
1987-10-13	1982-10-13	2264-82	15	FB	100 000
1992-11-15	1982-11-15	2435-82	14	FC	60 000
1992-12-15	1982-12-15	2990-82	9½	FE	43 181
1993-02-10	1983-02-10	110-83	12	FF-1	98 000
2003-02-10			13	FF-2	67 000
1993-02-10	1983-04-13	595-83	12	FFA	50 000
1993-09-29	1983-09-29	1855-83	12¾	FJ	79 772
2005-09-30			13¼	EA-1	125 000
1988-09-30	1983-09-30	1844-83	11¾	FI-1	103 000
1993-09-30			12½	FI-2	67 000
1988-03-15	1983-12-15	2512-83	11,15	FK	50 000
1993-09-30	1984-02-15	284-84	12½	FIA	50 000
1989-03-16	1984-03-16	529-84	Floating	FN	125 000
		654-84		EA-2	50 000
2005-09-30	1984-03-30	655-84	13¼	EA-3	50 000
		939-84		EA-4	50 000
1994-05-15	1984-05-15	1106-84	13	FO	75 000
1991-07-05	1984-07-05	1266-84	14	FP	75 000
1989-08-16	1984-08-16	1701-84	13⅞	FQ-1	80 000
1994-08-16			14¼	FQ-2	115 000
1994-10-15	1984-10-15	2127-84	13	FR	110 000
1991-01-03	1985-01-03	2731-84	12⅜	FS	50 000
1997-06-01	1985-01-15	2732-84	10	DD-1	89 196
1990-02-06	1985-02-06	126-85	11	FT-1	117 000
2006-02-06			12¼	FT-2	153 000
1995-05-01	1985-05-01	700-85	12¼	FX	100 000
1990-02-06	1985-07-10	1374-85	11	FT	55 000
1995-03-15	1985-08-15	1578-85	8	FZ	50 940
1995-08-15		1579-85	11	GA	100 000
1995-09-25	1985-09-25	1884-85	10¾	GC	170 000
2008-09-25			11¼		100 000
2001-05-01	1986-05-01	476-86	9½	GG	150 000
1990-03-13	1986-07-22	1069-86	9	GK	100 000
1996-07-31	1986-07-31	1070-86	9¼	GI	150 000
1994-11-04	1986-11-04	1596-86	9½	GM	65 000
		1723-86			265 000
1996-12-02	1986-12-02	1890-86	9¼	GO	100 000
		88-87*			100 000
		246-87**			100 000
1997-02-18	1987-02-18	1638-86	9½	GN	35 000
2007-02-18			9¾	GO	60 000
1992-02-25	1987-03-02	245-87	8¼	GR	250 000
					8 440 988

* Effected February 2, 1987.

** Effected February 23, 1987.

Hydro-Québec (cont'd)
R.S.Q., c. H-5, ss. 27 and 28

Negotiable bonds (cont'd)

(in thousands of dollars)

Maturity date	Date of issue	Order or O.C.	Rate %	Series	Par value (in thousands)*	Amount in Canadian equivalent
In U.S. currency					US$	
1988-02-15	1963-02-15	205-63 334-63	5	AG	107 467	140 255
1994-04-01	1964-04-01	661-64	4½	AO	50 000	65 255
1989-11-16	1964-11-16	1926-64	4¾	AP	30 900	40 328
1992-04-15	1966-04-26	653-66	5⅜	AV	38 939	50 819
1991-09-15	1966-09-23	1490-66	6¼	AX	24 141	31 506
1993-01-01	1967-01-01	2397-66	6¼	AY	37 726	49 236
1993-06-01	1967-06-01	1466-67	6¼	BA	33 198	43 327
1992-09-15	1967-09-15	2479-67	6½	BB	32 472	42 379
1989-01-15	1968-01-15	1-68	6⅞	BD	42 563	55 549
1991-11-01	1968-11-01	3466-68	7¼	BG	33 724	44 013
1999-07-15	1969-07-15	2080-69	8¾	BI	36 430	47 545
1999-01-01	1971-01-01	4598-70	8¾	BR	56 541	73 792
2001-10-01	1971-10-01	3217-71	8½	BV	57 314	74 801
2002-02-01	1972-02-01	271-72	7⅞	BX	78 126	101 962
2003-01-01	1973-01-01	3635-72	7½	CC	96 803	126 338
2003-08-01	1973-08-01	2783-73	8½	CF	79 913	104 294
2004-01-01	1974-01-01	4411-73	8¼	CI	100 596	131 288
1999-08-01	1974-08-01	2523-74	10,7	CM	22 701	29 627
2005-01-15	1975-01-15	28-75	10¼	CQ	175 333	228 827
2005-08-01	1975-08-01	3435-75	9¾	CT	173 678	226 667
2005-11-15	1975-11-15	5038-75	10	CW	218 033	284 555
1996-02-15	1976-02-15	371-76	10¼	CX	553 374	722 208
2006-09-15	1976-09-15	3188-76	8.6	CZ	221 043	288 483
1996-12-15	1976-11-18	3901-76	8¾	DC	27 800	36 282
1992-08-01	1977-08-01	2333-77	9	DE	80 997	105 709
1997-09-01	1977-09-01	2955-77	9¼	DF	162 903	212 605
2008-07-15	1978-07-15	2288-78	10	DJ	94 106	122 818
2009-02-01	1979-02-01	214-79	10	DL	194 817	254 256
1999-05-15	1979-05-15	1067-79	10	DN	61 897	80 782
2009-06-15	1979-06-15	1671-79	10⅛	DQ	195 295	254 880
2009-10-15	1979-10-15	2820-79	11¼	DS	197 986	258 391
2010-06-15	1980-06-15	1810-80	10¾	DY	250 000	326 275
1987-10-15	1980-10-15	3202-80	12½	EC-1	200 000	261 020
2010-10-15			13¼	EC-2	138 404	180 631
1991-07-15	1981-07-15	2020-81	16¼	EI	200 000	261 020
1991-09-01	1981-09-01	2323-81	17⅜	EK	250 000	326 275
1991-10-15	1981-10-15	2830-81	17¼	EM	150 000	195 765
1987-11-01	1981-11-01	3011-81	16⅞	EO	200 000	261 020
1992-01-15	1982-01-15	93-82	16⅝	EQ	200 000	261 020
1988-02-15	1982-02-15	165-82	16¼	ES	100 000	130 510
1992-08-15	1982-08-15	1853-82	14⅝	EY	150 000	195 765
1992-12-01	1982-12-01	2602-82	11½	FD	85 825	112 010
1989-02-15	1983-02-15	200-83	11¾	FG-1	175 000	228 393
2013-02-15	1983-02-15	201-83 1843-83	13⅜	FG-2	97 500	127 247
1993-12-15	1983-12-15	2576-83 2580-83 1843-83	12⅜	FL-1	100 000	130 510
2013-12-15	1983-12-15	2576-83 2580-83 1843-83	13¼	FL-2	147 800	192 894
2012-02-01	1985-02-01	2580-83 158-85	11¾	FU	200 000	261 020
2005-05-01	1985-05-01	410-85	Floating	FV	200 000	261 020
2002-07-19	1985-07-19	1260-85	Floating	FY	200 000	261 020
1995-07-17	1985-10-17	1885-85	8	GB	106 264	138 685
2026-03-01	1986-03-01	251-86 252-86	8⅞	GF	250 000	326 275
2026-04-15	1986-04-15	251-86 498-86	8¼	GH	250 000	326 275
1996-08-21	1986-08-21	1255-86 1889-86	8,175	GJ	72 000	93 967
2027-01-15	1987-01-15	73-87 90-87	8¼	GQ	250 000	326 275
					7 289 609	9 513 669

* In foreign currency.

Hydro-Québec (cont'd)
R.S.Q., c. H-5, ss. 27 and 28

Negotiable bonds (cont'd)

(in thousands of dollars)

Maturity date	Date of issue	Order or O.C.	Rate %	Par value (in thousands)*	Amount in Canadian equivalent
In Swiss currency				SF	
1992-09-21	1977-09-21	2852-77	5	80 000	69 368
1993-03-23	1978-03-23	637-78	3¾	91 000	78 906
1991-08-17	1981-08-17	2115-81	7	100 000	86 710
1992-02-18	1982-02-18	220-82	6¾	100 000	86 710
1992-08-11	1982-08-11	1736-82	6⅝	100 000	86 710
1993-05-04	1983-05-04	753-83	5½	100 000	86 710
1990-10-13	1983-10-13	2028-83	6	100 000	86 710
1994-07-16	1984-07-16	1422-84	5⅞	150 000	130 065
1990-10-19	1984-10-19	2165-84	5½	150 000	130 065
1987-12-19	1985-12-19	2184-85	5	80 000	69 368
1994-08-19	1986-08-19	914-86	4¾	75 000	65 033
				1 126 000	976 355
In Federal Republic of Germany currency				DM	
1991-12-01	1981-12-01	3206-81	10¼	150 000	108 675
1992-04-15	1982-04-15	734-82	10½	150 000	108 675
1992-06-30	1982-06-30	1487-82	10¼	300 000	217 350
1993-02-16	1983-02-16	155-83	8	200 000	144 900
1989-05-01	1984-05-01	908-84	7½	100 000	72 450
1994-05-01	1984-05-01	908-84	7¾	98 550	71 399
1995-06-20	1985-06-20	972-85	7⅛	199 000	144 175
1988-04-01	1986-04-01	262-86	5,65	10 000	7 245
1996-05-01	1986-05-01	475-86	5½	125 000	90 563
2016-05-01	1986-05-01	475-86	6	150 000	108 675
				1 482 550	1 074 107
In Japanese currency				Yen	
1994-07-31	1984-07-31	1699-84	8,1	12 000 000	107 568
1995-03-20	1985-03-20	125-85	7,6	20 000 000	179 280
1994-02-28	1986-02-28	74-86	6⅝	10 000 000	89 640
				42 000 000	376 488
In United Kingdom currency				Pounds Sterling	
2011-05-31	1981-05-26	1333-81	15	40 000	83 908
2015-09-13	1982-09-13	2005-82	12¾	50 000	104 885
2003-09-06	1983-05-31	1032-83	13,24	60 000	125 862
				150 000	314 655
In European units of account				EUA	
1988-09-16	1981-09-16	2448-81	14¼	40 000	60 272
1989-06-01	1982-06-01	1168-82	13½	50 000	75 340
				90 000	135 612
In Dutch currency				Guilder	
1997-07-01	1982-07-01	1344-82	11⅛	150 000	96 270

* In foreign currency.

Hydro-Québec (cont'd)
R.S.Q., c. H-5, ss. 27 and 28

Negotiable bonds (cont'd)

(in thousands of dollars)

	Amount
In Canadian and U.S. currency	
Other borrowing Hydro-Québec, with the authorization and guarantee of the Government, has made the following borrowings:	
a) Under Orders in Council 2361-81, 1501-83 and 1841-83 authorizing the issue of notes in Canadian or U.S. currency, at a rate of interest not exceeding the higher of the prime rate of the Bank of Montreal in Canada, or the rate on Government of Canada securities having the same date of maturity plus 1.75 %, or of the prime rate of the Chase Manhattan Bank of New York, for terms not exceeding three years in Canada and 270 days in the United States, provided the total of the outstanding notes does not at any time exceed $750 000 000. At March 31, 1987, such borrowings totalled C$261 996 000 and US$50 000 000.	327 251
b) Under Orders in Council 2281-70, 420-71, 920-71, 3268-71, 3268-71, 3671-72 and 834-74 authorizing the issue of notes to the Government of Canada, bearing interest at rates varying from 7 3/16 % to 7 15/16 %. These notes are payable in 25 equal annual instalments of principal and interest, as of March 25, 1975.	14 234
c) Under Order in Council 3463-73 authorizing the issue of notes to Atomic Energy of Canada Ltd, bearing interest at rates varying from 7 15/16 % to 10 %. These notes are payable in 25 equal annual instalments of principal and interest, as of April 7, 1984.	145 462
d) Under Order in Council 3461-81 authorizing the issue of promissory notes not exceeding $250 000 000 in US currency. These notes reach maturity as early as 270 days and as late as 5 years after their date of issue. They bear interest from their respective date of issue at a rate not higher than the rate on Treasury bills issued by the United States Government having the same maturity, plus 2.25 %. At March 31, 1986 these borrowings totalled US$57 300 000.	74 782
e) Under Orders in Council 1700-84 and 274-87 authorizing a revolving credit with the Bank of Montreal and the Royal Bank of Canada with the possibility of borrowings using notes or bills of exchange not exceeding $750 000 000 in U.S. currency. At March 31, 1987, no borrowing was outstanding.	
f) Under Order in Council 1256-86 approving regulation # 415 concerning the issue and sale of Hydro-Québec notes for $4 000 000 in United States of America currency. These notes have no fixed maturity (perpetual), interest at varying rates, are of Series « G », with interest payable semi-annually, beginning in September 1991, Hydro-Québec may redeem these notes at par.	
At March 31, 1987 the balance owed is	522 040
Total other borrowings	1 083 769
Total before sinking fund	22 011 913
Less: sinking fund	152 862[1]
Total negotiable bonds	21 859 051

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[1] Including $125 971 000 in Canadian currency, $22 905 810 representing the Canadian equivalent of $17 551 000 in U.S. currency, and $3 984 750 representing the Canadian equivalent of 5 500 000 DM in Federal Republic of Germany currency.

Madelipêche Inc.
S.Q., 1983, c. 6

(in thousands of dollars)

	1987	1986
Under the Act to ensure the resumption of activities at Madelipêche Inc. (S.Q., 1983, c. 6), the Government may, on such terms as it sets, guarantee the payment of principal and interest on any Company borrowing.		
Under Orders in Council 114-85 and 976-86, the Company may contract a borrowing under revolving appropriations, up to $7 500 000. The Government guarantee shall end June 30, 1987, and any claim of the lender by virtue of such guarantee must be submitted to the guarantor no later than September 30, 1987.		
At March 31, the balance due on the principal was	8 340	6 513
Under Order in Council 1896-85, the Company may contract interim financing of up to $1 900 000. The Government guarantee shall end June 5, 1994.		
At March 31, the balance due on the principal was	1 615	1 843
Under Order in Council 2359-85, the Company may contract interim financing of up to $817 000. The Government guarantee shall end December 12, 1994.		
At March 31, the balance due on the principal was	308	
	10 263	8 356

Office du crédit agricole du Québec
R.S.Q., c. C-75 and R.S.Q., c. C-78

(in thousands of dollars)

	1987	1986
Farm financing		
Under the Farm Credit Act (R.S.Q., c. C-75), the Office is empowered to contract borrowings by bonds, upon prior authorization of the Government. These borrowings may be guaranteed by the Government.		
Under Order in Council 313-83, the Office contracted a borrowing by the issue and sale of bonds, series "A", of an overall par value of $3 850 000 in Canadian currency, dated March 15, 1983, at an annual rate equivalent to the average prime rate of reference banks less ⅜ of 1 %, payable quarterly, callable by the Office as of March 15, 1984 and maturing March 15, 1988.		
Québec unconditionally guarantees payment of principal and interest and forgoes the benefit of discussion.		
At March 31, the balance due on the principal was		3 850
Forest financing		
Under the Forest Credit Act, (R.S.Q., c. C-78), the Office, with the prior authorization of the Government, may contract borrowings by bonds. The Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowings of the Office.		
Under Order in Council 350-83, the Office contracted a borrowing by the issue and sale of bonds, series "B", of an overall value of $10 150 000, in Canadian currency, dated March 15, 1983 at an annual rate equivalent to the average prime rate of reference banks less ⅜ of 1 %, payable quarterly, callable by the Office as of March 15, 1984 and maturing March 15, 1988.		
Québec unconditionally guarantees payment of principal and interest and forgoes the benefit of discussion.		
At March 31, the balance due on the principal		10 150
		14 000

Régie de l'assurance-dépôts du Québec

R.S.Q., c. A-26

(in thousands of dollars)

Under section 54 of the Deposit Insurance Act, the Minister of Finance may, with the authorization of the Government and on such terms as he may set, guarantee the payment of any commitment of the Régie. The sums the Government may be called upon to pay are drawn from the Consolidated Revenue Fund.

Under Orders in Council 1323-82 and 2415-82, the Minister of Finance is authorized to guarantee the payment of principal and interest of borrowings contracted or to be contracted by the Régie, given the shortfall of its resources, to grant short-term advances of money to the Fédération des caisses d'entraide économique, the Fédération des sociétés d'entraide économique, their affiliated caisses and sociétés and to any other institution registered with the Régie, to meet its commitments with regard to persons who have made a deposit of money guaranteed by the Régie within the meaning of the Act with any caisses d'entraide économique or registered institution, in order to repay borrowings contracted by the Régie to assist in any manner whatsoever the said fédérations, caisses, sociétés and institutions or, generally, for any purposes related to problems incurred by the said fédérations, caisses, sociétés and institutions.

The total amount of outstanding principal of the said borrowings at any given time may not exceed $200 000 000 in Canadian currency.

The interest rate on such borrowings may not be greater than the prime rate of the chosen Canadian chartered bank in effect from time to time or, if the lender is not a Canadian chartered bank, at a rate corresponding to the arithmetic average of the prime rate of three of the five main Canadian chartered banks in effect from time to time for loans granted in Canadian dollars.

The term of such borrowings may not exceed one year.

	1987	1986
At March 31, the balance due on the principal was		14 500

Régie de l'assurance-maladie du Québec

R.S.Q., c. R-5

(in thousands of dollars)

Under chapter R-5 of the Revised Statutes of Québec, The Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowings of the Régie.

In December 1979, the Régie purchased the building housing its head office. To finance this purchase, the Régie contracted a mortgage loan, under Orders in Council 2784-79 and 1467-83, guaranteed by the Government at a rate of 12¼% rapayable by equal monthly instalments over a period of 20 years. The balance of principal and interest will become payable August 1, 1988.

	1987	1986
At March 31, the principal balance owed was	16 772	17 083

Régie des installations olympiques

R.S.Q., c. R-7

(in thousands of dollars)

Under section 19a of chapter R-7 of the Revised Statutes of Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowing of the Régie and any commitment of the latter.

At March 31, the borrowings of the Régie were as follows:

	Decree or O.C.	1987	1986
Borrowings on bonds			
Borrowing from the National Trust Company $50 000 000 million, in Canadian currency, annual rate equal to the average prime rate of the reference banks, less ⅝ %, callable beginning July 10, 1987 and maturing July 10, 1990.	820-85	50 000	50 000
Borrowing from the Montreal City & District Savings Bank and General Trust of Canada - $50 million, in Canadian currency, annual rate equal to the average prime rate of the reference banks, less ⅝, callable beginning February 12, 1987 and maturing December 1, 1991.	1580-85	50 000	50 000
Borrowing from the Bank of Nova Scotia, $100 million in Canadian currency, annual rate of 9.60 %, non-callable and maturing November 17, 1993.	1671-86	100 000	
Borrowings on notes			
Notes in U.S. currency in the amount of $360 000 000, interest at an annual rate equal to the London market Eurodollar interbank rate plus ⅜ % until July 15, 1987 and ½ % thereafter, payable quarterly, semi-annually or annually, at the Régie's option, repayable in 13 semi-annual instalments beginning July 16, 1986 and maturing July 16, 1992.	1627-82		97 811
Borrowing from Canada Permanent Trust Company — $60 million, in Canadian currency, annual rate equal to the average prime rate of the reference banks less ⅝ %, callable beginning June 3, 1986 and maturing June 3, 1990.	977-85	60 000	60 000
Notes in U.S. currency in the amount of $250 000 000, interest at the London market Eurodollar interbank rate, callable beginning in November 1988 and maturing in November 1994.	2243-85	326 275	349 325
Notes in U.S. currency in the amount of $40 000 000, interest at 7.9866 %, maturing February 21, 1994.	105-86	52 204	55 892
		638 479	663 028

Sidbec
R.S.Q., c. E-14
(in thousands of dollars)

Under section 14 of the Act respecting the establishment of a steel complex by Sidbec (R.S.Q., c. E-14), the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing of Sidbec.

At March 31, 1976, Sidbec had issued and sold six series of sinking fund debentures of a total par value of $120 000 000.

The principal balance on the debentures guaranteed by the gouvernement du Québec is as follows:

Maturity Date	Date of issue	O.C.	Rate %	Series	1987	1986
1990-12-15	1970-12-15	4602-70	9¼	A	8 000	8 250
1991-06-15	1971-06-15	2222-71	8¾	B	8 250	8 450
1991-09-01	1979-09-01	2996-71	9	C	8 250	8 450
1989-10-01	1974-10-01	3432-74	10¾	D	15 000	20 000
1995-05-15	1975-05-15	1710-75	10¼	E	28 000	30 000
1996-02-16	1976-02-16	384-76	10¾	F	29 000	30 000
					96 500	105 150

Under Order in council 1108-83, amended by Order in Council 317-86, the gouvernement du Québec approved a credit agreement for borrowings not exceeding $350 000 000.

This amount consists of a term borrowing of $200 000 000 and borrowings under revolving appropriations, up to $150 000 000, the principal and interest of which are guaranteed by the Government.

	1987	1986
At March 31, the principal balance due on the term borrowing is	140 000	140 000

Under Order in Council 1710-85, the Government approved an agreement for $18 500 000 in U.S. currency of which the principal and interest are guaranteed by the Government.

A currency swap contract in Canadian currency is attached to this borrowing.

	1987	1986
At March 31, the principal balance due is	25 280	25 076

Under Order in Council 2181-85, the Government approved the issue and sale by Sidbec of bonds for a value of 150 000 00 Swiss francs of which the principal and interest are guaranteed by the Government. These bonds are dated November 1, 1985 and bear interest at an annual rate of 7.597 % and mature on November 1, 1995.

A currency swap contract in U.S. currency is attached to this borrowing.

	1987	1986
At March 31, the principal balance due is US$68 783 000.	89 769	94 621

Under Order in Council 1259-85, the gouvernement du Québec approved the sale by Sidbec of bonds of an overall par value of $134 000 000 in U.S. currency, of which the principal and interest are guaranteed by the Government. These bonds are dated june 28, 1985 and mature May 15, 1988.

	1987	1986
At March 31, the principal balance due is US$118 985 000 US.	155 287	151 437
	270 336	271 134
	506 836	516 284
Less: Amount recorded as a liability — "Allowance for loss on stock investments"		
	204 077	240 560
	302 759	275 724

Société de développement de la Baie James

R.S.Q., c. D-8

(in thousands of dollars)

	1987	1986
Under section 26 a) of the James Bay Region Development Act (R.S.Q., c. D-8), the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowing of the Corporation.		
Under Orders in Council 1073-83 and 1469-85, the Government approved borrowing margins of up to $17.1 million.		
At March 31, the principal balance due was	11 300	16 400
Less: Amount recorded as a liability — "Allowance for loss on stock investments"	4 999	8 661
	6 301	7 739

Société de développement industriel du Québec

R.S.Q., c. S-11.01

(in thousands of dollars)

	1987	1986
Under section 45 of the Act respecting the Société de développement industriel du Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowing of the Corporation, and the performance of any commitment of the latter.		
Under Order in Council 2610-84, the Corporation contracted a borrowing by the issue and sale of series "C" bonds of an overall par value of $16 800 000 in Canadian currency, dated December 3, 1984, at an interest rate of 12½ % payable semi-annually and maturing December 3, 1989.		
At March 31, the principal balance due was	16 800	16 800
Under Order in Council 2348-85, the Corporation contracted a borrowing by the issue and sale of series "D" bonds of an overall par value of $30 000 000 in Canadian currency, at a zero coupon rate, dated November 29, 1985 and maturing June 7, 1995.		
At March 31, the principal balance due was	12 436	11 450
Under Order in Council 264-86, the Corporation contracted a borrowing by the issue and sale of series "E" bonds of an overall par value of $35 000 000 in Canadian currency, dated March 24, 1986, at an interest rate equal to the average prime rate of the reference bank less ⅛ %, payable semi-annually and maturing March 24, 1991.		
At March 31, the principal balance due was	35 000	35 000
Under Order in Council 91-87, the Corporation contracted a borrowing of 1 190 000 000 Yen with The Long-Term Credit Bank of Japan Ltd. and the Yasuda Fire & Marine Insurance Company Ltd. at an annual rate of 6 %, payable semi-annually on February 6 and August 6 each year and maturing February 6, 1997.		
A currency swap contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	10 500	
	74 736	63 250

Société du Grand Théâtre de Québec
R.S.Q., c. S-14.01
(in thousands of dollars)

	1987	1986
Under section 24 of the Act respecting the Société du Grand Théâtre de Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowing or other commitment of the Corporation.		
Under Order in Council 297-86, the Corporation contracted a borrowing by issue and sale of series "1" bonds of an overall par value of $3 950 000 in Canadian currency, dated March 27, 1986, made up of a segment of a par value of $1 825 000 maturing on March 27, 1991, at an interest rate of 10.00 % annually (1991 bonds), and a segment of a par value of $2 125 000 maturing March 27, 1996, at an interest rate of 10.25 % (1996 bonds); in each case, interest is payable semi-annually on March 27 and Septembre 27 of each year, with the first payment on September 27, 1986.		
At March 31, the principal balance due was	3 950	3 950

Société du Palais des congrès de Montréal
R.S.Q., c. S-14.1
(in thousands of dollars)

	1987	1986
Under section 23 of chapter S-14.1 of the Revised Statutes of Québec the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowing or other commitment of the Corporation.		
Under Order in Council 2125-84, the Corporation contracted a borrowing of $20 000 000 in U.S. currency from The Industrial Development Bank of Japan, Limited. The borrowing bears interest as of September 27, 1984 at an annual interest rate of 13 %, payable semi-annually and maturing September 27, 1996.		
A currency swap contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	32 500	32 500
Under Order in Council 2446-84, the Corporation contracted a borrowing of $12 000 000 by the issue and sale of series "B" bonds, of the Corporation of an overall par value of $12 000 000. The bonds, dated November 16, 1984, bear interest at a rate of 12.85 %, payable semi-annually to maturity, November 16, 1989.		
At March 31, the principal balance due was	12 000	12 000
Under Order in Council 2447-84, the Corporation contracted a borrowing of $12 000 000 by the issue and sale of series "C" bonds of the Corporation of an overall par value of $12 000 000. The bonds, dated November 16, 1984, bear interest at a rate of 13.20 %, payable semi-annually to maturity, November 16, 1994.		
At March 31, the principal balance due was	12 000	12 000
Furthermore, under Order in Council 210-86, the Corporation contracted a borrowing of $30 000 000 by the issue and sale of series "D" bonds of the Corporation of an overall par value of $30 000 000. The bonds, dated March 14, 1986, bear interest at an annual rate equal to the average prime rate of the reference banks less ⅛ %, as of March 14, 1986, such interest being payable March 14 and September 14 of each year. These bonds mature on March 14, 1991 and are callable at the option of the Corporation as of March 15, 1988.		
At March 31, the principal balance due was	30 000	30 000
	86 500	86 500

Société du parc industriel du centre du Québec
R.S.Q., c. S-15

(in thousands of dollars)

	1987	1986
Under section III of chapter s-15 of the Revised Statutes of Québec, the Government may, under terms it sets, guarantee the payment of principal and interest of any borrowing or other commitment contracted by the Corporation. Under Order in Council 1726-86, the Corporation contracted a borrowing of $4 060 000 000 Yen with The Industrial Bank of Japan Limited, and the Yasudo Fire and Marine Insurance Company Limited, The Nissan Fire and Marine Insurance Company Limited, the Toyo Fire and Marine Insurance Company Limited, at an annual rate of 6.4 %, payable semi-annually on May 26 and November 26 of each year, maturing November 26, 1993. A currency swap contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	35 000	

Société générale de financement du Québec
R.S.Q., c. S-17

(in thousands of dollars)

	1987	1986
Under the Act respecting the Société générale de financement du Québec (SGF), the gouvernement du Québec may guarantee the payment of sums relating to financial commitments of the SGF or of one of its subsidiaries of which it holds 100 % of the stock, for the setting up and financing of a smelter in the Bécancour region (the Project). Under Order in Council 2126-84, the Société québécoise d'Aluminium Inc., a subsidiary of the SGF, concluded a credit agreement of up to $215 000 000 in U.S. currency. This bank borrowing is guaranteed by the Government until the project is completed.		
At March 31, the principal balance due was (US$140 000 000).	182 714	131 346

Société Immobilière du Québec
R.S.Q., c. S-17.1
(in thousands of dollars)

	1987	1986
Under sections 32 and 33 of chapter S-17.1 of the Revised Statutes of Québec, the Government may, under terms it sets, guarantee the payment of principal and interest of any borrowing or other commitment contracted by the Corporation.		
a) Under Order in Council 800-86, the Corporation contracted a borrowing in Canadian currency by the issue and sale of series "B" bonds of the Corporation for an overall value of $50 000 000 000. The bonds, dated June 12, 1986 and maturing June 12, 2006, bear interest at an annual rate of 8.5 % until June 12, 1990 and at 9.15 % thereafter until maturity.		
Holders enjoy an early redemption option.		
At March 31, the principal balance due was	50 000	
b) Under Order in Council 1670-86, the Corporation contracted a borrowing in Canadian currency by the issue and sale of series "C" bonds of the Corporation for an overall value of $72 000 000. The bonds, dated November 17, 1986 and maturing November 17, 1991, bear interest at an annual rate of 9.15 %. These bonds will be exchangeable for series "2 C" bonds maturing in 2006 and bearing interest at an annual rate of 9.5 %.		
At March 31, the principal balance due was	72 000	
c) Under Order in Council 1882-86, the Corporation contracted a borrowing of 5 800 000 000 Yen with The Sumito Life Insurance Company and the Sumito Bank Limited, maturing January 8, 1997, at an annual rate of 6.4 %. A currency swap contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	50 000	
d) Under Order in Council 801-86, the Government guarantees the borrowings of the Corporation.		
— by the issue and sale of series "A" bonds for a par value of $40 800 000 in Canadian currency. These bonds, dated August 27, 1985 and maturing August 27, 1995, bear interest at an annual rate of 10.3025 % payable annually.		
— by the issue of a note for 7 440 000 000 Yen with the Nippon Life Insurance Company and the Sanwa Bank Limited, dated August 27, 1985 at an annual rate of 7.40 % and repayable in five (5) equal instalments beginning in 1991. This borrowing is covered by a currency swap contract in Canadian currency for an amount of $40 800 000.		
At March 31, the principal balance due was	81 600	
	253 600	

Société nationale de l'amiante

R.S.Q., c. S-18.2

(in thousands of dollars)

	1987	1986
Under section 15a of the Act respecting the Société nationale de l'amiante, the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowing of the Corporation or a subsidiary of which it holds more than 50 percent of the shares, and the payment of sums of money payable by the Corporation or any such subsidiary as the result of failing to carry out its contracts.		
Under Order in Council 799-86, the Corporation contracted a borrowing by the issue and sale of series "B" bonds of an overall par value of $23 500 000 in Canadian currency, dated June 20, 1986 and maturing June 20, 1996, at an annual interest rate equivalent to the prime rate of reference banks less 0.625 %, callable by the Corporation beginning December 20, 1987.		
At March 31, the principal balance due was	23 500	23 500
Under Order in Council 370-87, the Corporation contracted a borrowing through bankers' acceptances with the National Bank of Canada. The borrowing was contracted on March 20, 1987, is repayable in advance at the option of the Corporation and matures September 20, 1987 at the interest rate of the Bank agreement plus 0.25 %, payable at each acceptance period.		
At March 31, the principal balance due was	169 955	
	193 455	23 500
Less: Amount recorded as a liability "Allowance for loss on stock investments"	124 966	23 500
	68 489	

* The allowance for loss on stock investments at March 31, 1986 was only $113 550. An amount of $23 500 was deducted from guaranteed borrowings.

Société québécoise d'assainissement des eaux

R.S.Q., c. S-18.21

(in thousands of dollars)

	1987	1986
Under section 33 of the Act respecting the Société québécoise d'assainissement des eaux, the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowing or other commitment contracted by the Corporation.		
Under Order in Council 2136-83, the Corporation contracted a borrowing by the issue and sale of series "A" bonds of an overall par value of $40 000 000 in Canadian currency, dated October 31, 1983, at an annual rate of 8.125 % and maturing October 31, 1988.		
At March 31, the principal balance due was	37 079	35 856
Under Order in Council 1265-84, the Corporation contracted a borrowing by the issue and sale of series "B" bonds of an overall par value of $25 000 000 in U.S. currency, dated June 5, 1984, at a rate of 13.15 % and maturing June 5, 1989.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	32 263	31 993

Société québécoise d'assainissement des eaux (cont'd)
R.S.Q., c. S-18.2.1
(in thousands of dollars)

	1987	1986
Under Orders in Council 1420-84 and 1421-84, the Corporation contracted, on June 27, 1984, a borrowing in Japanese currency, in the form of a loan, in the amount of 6 688 500 000 Yen at a rate of 8.55 %, maturing June 27, 1989.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	42 225	40 130
Under Order in Council 2611-84, the Corporation contracted a discounted borrowing in the form of a loan of $29 999 290 dated November 30, 1984, at a rate of 10.5559998 %, maturing November 30, 1989.		
At March 31, the principal balance due was	31 255	30 501
Under Order in Council 127-85, the Corporation contracted a borrowing in the form of a loan of $22 500 000 in U.S. currency, dated January 31, 1985, at a rate of 12 % and maturing January 31, 1997.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	30 492	30 147
Under Order in Council 978-85, the Corporation contracted a borrowing by the issue and sale of series "F" bonds of an overall par value of $60 000 000 in U.S. currency, dated June 10, 1985, bering interest at a rate of 8 % annually and maturing March 15, 1992.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	71 954	70 361
Under Order in Council 1091-85, the Corporation contracted a borrowing by the issue and sale of series "G" bonds of an overall par value of $30 000 000 in U.S. currency, dated June 18, 1985, bearing interest at 8.254 % annually and maturing on December 18, 1992.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	35 479	34 777
Under Order in Council 1929-85, the Corporation contracted a borrowing by the issue and sale of series "H" bonds of an overall par value of $50 000 000 dated October 1, 1985, bearing interest at a rate of 10.625 % payable semi-annually and maturing October 1, 1990.		
At March 31, the principal balance due was	50 000	49 500
Under Order in Council 2349-85, the Corporation contracted, on November 29, 1985, borrowing in Japanese currency, in the form of a loan, of an amount of 5 330 000 000 Yen, bearing interest at a rate of 7.2 % payable semi-annually and maturing November 29, 1995.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	34 744	34 038
Under Order in Council 2677-85, the Corporation contracted a borrowing by the issue and sale of series "J" bonds of an overall par value of $50 000 000, dated December 23, 1985, bearing interest at a rate of 9.75 % payable semi-annually and maturing December 14, 1990.		
At March 31, the principal balance due was	50 000	49 607
Under Order in Council 260-86, the Corporation contracted a borrowing in Japanese currency in the form of a loan of an amount of 4 550 000 000 Yen, bearing interest starting April 14, 1986 at a rate of 7.2 % payable semi-annually and maturing March 13, 1996.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	35 156	34 960

Société québécoise d'assainissement des eaux (cont'd)
R.S.Q., c. S-18.21
(in thousands of dollars)

	1987	1986
Under Order in Council 263-86, the Corporation contracted a borrowing by the issue and sale of series "M" bonds of an overall par value of $120 000 000, dated March 25, 1986, bearing interest at a rate of 9.875 % payable semi-annually and maturing March 25, 1991.		
At March 31, the principal balance due was	120 000	119 325
Under Order in Council 355-86, the Corporation contracted, on March 27, 1986, a borrowing in U.S. currency in the form of a loan of an amount of US $25 491 600 bearing interest at a rate of 10.5 % annually and maturing March 27, 1996.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	35 064	34 831
Under Order in Council 497-86, the Corporation contracted, on April 30, 1986, a borrowing in Japanese currency in the form of a loan of an amount of 5 084 000 000 Yen bearing interest at an annual rate of 6.9 % payable semi-annually and maturing April 30, 1993.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	40 000	
Under Order in Council 1435-86, the Corporation contracted, on October 2, 1986, a borrowing in Japanese currency in the form of a loan of an amount of 2 800 000 000 Yen bearing interest at an annual rate of 6.6 % payable semi-annually and maturing October 2, 1996.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	25 000	
Under Order in Council 1725-86, the Corporation contracted, on November 25, 1986, a borrowing in Japanese currency in the form of a loan of an amount of 3 450 000 000 Yen Bearing interest at an annual rate of 6.4 % payable semi-annually and maturing March 25, 1991.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At March 31, the principal balance due was	30 000	
Under Order in Council 1724-86, the Corporation contracted a borrowing by the issue and sale of series "P" bonds for an overall par value of $20 000 000 dated November 24, 1986, bearing interest at 9.875 % beginning November 25, 1986. Interest is payable semi-annually on March 25 and November 25 of each year and the bonds mature 25, 1991.		
At March 31, the principal balance due was	20 000	
Under Order in Council 89-87, the Corporation contracted, on February 6, 1987, a borrowing in Japanese currency in the form of a loan of an amount of 2 210 000 000 Yen bearing interest at an annual rate of 6 % payable semi-annually and maturing February 6, 1997.		
A currency exchange contract in Canadian currency is attached to this borrowing.		
At march 31, the principal balance due was	19 500	
	740 211	596 026
Less: Amount indicated in financial commitments for municipalities and municipal bodies within the framework of the water purification program on page (4-91).	664 680	543 476
	75 531	52 550

Ville de Longueuil (Cité de Jacques-Cartier)
S.Q., 1966, c. 22

(in thousands of dollars)

Maturity date	Date of issue	O.C.	Rate %	1987	1986
1991-02-01	1966-02-01	485-66	6	1 057	1 057

Farmers
R.S.Q., c. A-18

(in thousands of dollars)

Under chapter A-18 of the Revised Statutes of Québec, the gouvernement du Québec guarantees any caisse populaire or bank, granting loans to farmers under the Act, the repayment of losses on principal and interest which it may incur as a result, up to 10 % of the total amount of such loans.

The guarantee applies only to loans contracted before August 1, 1978, under c. 49 of the 1978 Statutes.

	1987	1986
At March 31, 1986, loans granted and maturing in 1993 amounted to $575 085 111 and repayments amounted to $573 648 197.	1 437	4 068

Publishers and booksellers
R.S.Q., c. G-1

(in thousands of dollars)

Under chapter G-1 of the Revised Statutes of Québec, the Société de développement industriel du Québec, upon decision of the Minister of Cultural Affairs and, as applicable, with the authorization of the Government, may guarantee loans granted to publishers and booksellers.

A guarantee made by the corporation is valid only where the Minister of Finance declares, over his signature, on the document evidencing such guarantee, that he has taken cognizance of it.

The total amount of the guarantees granted under this Act may not exceed $5 000 000.

	1987	1986
At March 31, these guaranteed loans amounted to	317	305

Students
R.S.Q., c. P-21

(in thousands of dollars)

Under the Student Loans and Scholarships Act, R.S.Q., c. P-21, the gouvernement du Québec guarantees any credit institution the reimbursement of losses in principal and interest resulting from approved loans and the expenses allowed by regulation incurred to obtain payment.

	1987	1986
At March 31, the balance of these loans guaranteed by the gouvernement du Québec was	927 483	769 079

Funds of individuals incarcerated in detention establishments

(in thousands of dollars)

	1987	1986
a) Tanguay		
Borrowings of $360 000 were contracted during the 1983-1984 fiscal year with the Caisse populaire des fonctionnaires du Québec by the administrator of the fund for incarcerated individuals of the établissement de détention Tanguay of the ministère de la Justice.		
These borrowings (principal and interest) were guaranteed by the authorities of the department out of appropriations voted.		
At March 31, the principal balance due was	193	247
b) St-Jérôme		
Borrowings of $415 000 were contracted during the 1984-1985 fiscal year with the Caisse populaire de St-Jérôme by the administrator of the fund for incarcerated individuals of the établissement de détention de St-Jérôme of the ministère de la Justice.		
These borrowings (principal and interest) were guaranteed by the authorities of the department out of appropriations voted.		
At March 31, the principal balance due was	290	342
	483	589

Agricultural producers and forest owners

R.S.Q., c. C-77, R.S.Q., c. C-78, R.S.Q., c. C-79

(in thousands of dollars)

	1987	1986
Under chapter C-77 of the Revised Statutes of Québec, the gouvernement du Québec, on such terms as it sets, guarantees any bank, savings union or credit union the repayment of losses of principal and interest resulting from a loan not exceeding $100 000 to a farmer, corporation, cooperative, or partnership for agricultural operations.		
This guarantee applies only to loans contracted before August 1, 1978, under c. 49 of the 1978 Statutes.		
At March 31, loans due and unpaid for which collection procedures had been initiated by the financial institutions amounted to	85	127
Under chapter C-78 of the Revised Statutes of Québec, the gouvernement du Québec, on such terms as it sets, guarantees any bank, savings union or credit union the repayment of losses of principal and interest resulting from a loan granted under section 13 of the Forest Credit Act and of expenses allowed by regulation and incurred to obtain payment of principal and interest on such loan.		
This guarantee applies only to loans contracted before August 1, 1978 under c. 49 of the 1978 Statutes.		
At March 31, outstanding loans maturing in 1993 amounted to	304	488
Under chapter C-79 of the Revised Statutes of Québec, the gouvernement du Québec, on such terms as it sets, guarantees any bank, savings or credit union granting loans to agricultural producers during critical periods the repayment of losses of principal and interest resulting from a loan and expenses allowed by regulation and incurred to obtain payment of principal and interest on such loans.		
This guarantee applies only to loans contracted before August 1, 1978, under c. 49 of the 1978 Statutes.		
At March 31, outstanding loans maturing in 1991 amounted to	9	14
	398	629

Agricultural cooperatives and corporations engaged in similar activities

R.S.Q., c. M-14

(in thousands of dollars)

Under sections 19, 20 and 21 of chapter M-14 of the Revised Statutes of Québec, the Government may, on the recommendation of the Minister of Agriculture, Fisheries and Food, allocate an annual fund of $8 000 000 to guarantee repayment of loans granted to agricultural cooperatives or corporations engaged in similar activities.

The repayment terms and schedule of loans granted are set by the Government.

Name of enterprise	Maturity year	Date of guarantee	O.C.	Rate %	1987	1986
Agricultural cooperatives						
Association coopérative de Normandin,	1990	1975-03-11	2485-74	10.50	110	130
Normandin, Roberval	1991	1976-01-05	3951-75	11.00	40	50
Société coopérative agricole Chaudière-Etchemin, St-Anselme, Dorchester	1986	1971-10-21	3200-71	8.50		16
					150	196
Corporations engaged in similar activities						
Les Abattoirs Charlemagne Ltée et Viandes Lépine (1983) Ltée	1987	1986-05-27	595-86	12.00		1 000
J.C. Martin Grossiste Inc. de Louvicourt, comté d'Abitibi	1987	1987-01-29	1685-86	10.75	40	40
Pêcheries Coop Rivière-au-Tonnerre, Sheldrake	1987	1986-05-27	594-86	8.75	789	1 045
Les Produits laitiers Labrie Inc.	1988	1985-09-11	1603-85	10.55	94	90
Primonor Inc.	1986	1985-07-03	1179-85	9.25	75	103
Provalcid Inc.	1988	1985-08-29	2509-84	10.25	270	130
Société des pêches de Newport Inc.	2005	1985-06-01	285-85	11.238	4 404	4 476
Syndicat des producteurs caprins de la région de Québec	1989	1986-02-20	88-86	10.25	71	67
Abattoir Dubé Inc.	1996	1986-04-27	2361-85	9.25	183	
Association coopérative des pêcheurs de Carleton	1986	1986-02-18	2411-85	9.75	271	
Pomexpan Inc.	1989	1986-11-06	1348-86	9.25	175	
Pomexper Inc.	1989	1986-11-06	1349-86	12.5-12-11.25	50	
Société d'agriculture du district de Mégantic, Thedford-Mines	1996	1986-07-25	862-86	9.25	89	
					6 511	6 951
					6 661	7 147

Regional dairies
R.S.Q., c. A-19
(in thousands of dollars)

Under chapter A-19 of the Revised Statutes of Québec, the Minister of Agriculture, Fisheries and Food may, with the authorization of the Government and after having obtained the opinion of the Régie des marchés agricoles du Québec:

a) guarantee on behalf of the gouvernement du Québec and on such terms as it sets, the repayment in whole or in part of the amount of principal and interest of any loan granted for the purposes covered by the Act;

b) undertake to pay as a contribution to the amortization of the debt during each of the five following the date when the guarantee is granted, an amount equal to four percent of the amount for which repayment is guaranteed.

The total amount of guarantees granted shall not exceed $32 000 000.

Name of enterprise	Date of trust deed	Maturity date	O.C.	Rate %	1987	1986
Nutrinor, Coopérative agro-alimentaire du Saguenay-Lac-St-Jean, Chambord, Roberval	1976-06-01	1991-06-01	2896-76	10.5	1 000	1 200
Agrodor, Coopérative agro-alimentaire des vallées Outaouais-Laurentides, Thurso, Papineau	1971-05-01	1986-05-01	1455-71	8.5		60
					1 000	1 260

FINANCIAL COMMITMENTS

(in thousands of dollars)

SUMMARY	1987	1986 (restated)
BUDGETARY	11 108 354	10 585 180
NON-BUDGETARY	36 350	85 100
	11 144 704	10 670 280

	Details on page	Autorized by the Governement[2]	Autorized by the Minister[3]	1987	1986
BUDGETARY					
For the repayment of the principal of borrowings made for capital expenditures[1]					
School boards	4-78	51 636	2 228 607	2 280 243[7]	1 983 638
General and vocational colleges (CEGEPS)	4-82	218 212	667 787	885 999[7]	688 911
Universities	4-83	853 649	42 413	896 062[7]	772 706
Health establishments	4-84	349 984[4]	559 198	909 182[7]	837 364
Social services establishments	4-88	176 894[4]	232 398	409 292[7]	342 694
Municipalities and municipal bodies	4-90	2 724 059		2 724 059	2 245 300
Crown corporations and various bodies	4-93	79 309		79 309	73 162
		4 453 743	3 730 403	8 184 146[5]	6 943 775
For capital expenditures					
School boards	4-78		229 785	229 785	455 082
General and vocational colleges (CEGEPS)	4-82		18 789	18 789	125 662
Universities	4-83				48 350
Health establishments	4-84		200 273	200 273	134 730
Social services establishments	4-88		35 700	35 700	15 411
Municipalities and municipal bodies	4-94	1 960 763		1 960 763	2 337 329
Crown corporations and various bodies	4-97	86 918		86 918	129 457
		2 047 681	484 547	2 532 228	3 246 021
For financial assistance to enterprises of the gouvernement du Québec, family housing and others:					
Chargeable to statutory appropriations	4-98			75 728	95 393
Other commitments (for contingent commitments for accumulated sick leave)				316 252	299 991
				11 108 354	10 585 180
NON-BUDGETARY					
Balance to be paid for capital contributions to enterprises of the gouvernement du Québec:					
chargeable to statutory appropriations	4-99			36 350	85 100
				11 144 704[6]	10 670 280

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[1] Borrowings in foreign currency are shown in the Canadian equivalent of the par value at the exchange rate in effect on March 31.

[2] Authorized by the Lieutenant-Governor in Council and/or the Conseil du trésor.

[3] Authorized by the Minister of Higher Education and Science, or of Education, or of Health and Social Services.

[4] Not including $7 714 000 ($7 794 000 in 1986) for health establisments and $185 614 000 ($187 231 000 in 1986) for social services establisments in regard to completed projects, debts for which no assignment or pledge of grant was authorized to guarantee payment.

[5] See summary schedule on the following page.

[6] These financial commitments will be liquidated out of the annual appropriations authorized by the National Assembly, except where otherwise indicated.

[7] After having deducted the income from the sinking fund relating to borrowings of school boards, $13 200 120, general and vocational colleges, $1 440 360, universities, $1 324 196, health institutions, $1 193 772, and social services establishments, $397 587.

SUMMARY SCHEDULE OF FINANCIAL COMMITMENTS FOR THE REPAYMENT OF THE PRINCIPAL OF BORROWINGS FOR CAPITAL EXPENDITURES

At March 31, 1987

(in thousands of dollars)

Maturity	School boards	General and vocational colleges	sities	Health Univer- ments	Social services establish- ments	Munici- palities and establish- bodies	Crown corpora- tions and municipal bodies	various Total
1987-1988	516 173 [1][*]	169 564 [1][*]	156 371 [1][*]	313 993 [1][*]	90 393 [1][*]	231 753 [*]		1 478 247
1988-1989	287 815	52 749	58 762	80 733	15 826	144 878	3 408	644 171
1989-1990	267 054	93 492	71 841	74 491	50 167	255 342	23 598	835 985
1990-1991	193 885	91 573	73 893	82 771	42 231	534 158	11 801	1 030 312
1991-1992	209 465	185 805	80 004	86 783	11 015	204 779	6 103	783 954
1987-1992	1 474 392 [1][*]	593 183 [1][*]	440 871 [1][*]	638 771 [1][*]	209 632 [1][*]	1 370 910 [*]	44 910	4 772 669
1992-1997	596 587	239 403	276 548	195 500	117 667	870 775	12 918	2 309 398
1997-2002	142 462	33 223	74 008	39 620	18 032	167 792	12 810	487 947
2002-2007	57 204	18 643	85 312	33 777	9 976	155 305	8 671	368 888
2007-2012	7 505	712	14 689	1 514	4 686	29 863		58 969
2012-2017	860	345	2 366		6 936	48 725		59 232
2017-2022	1 083	107	2 268		10 267	46 817		60 542
2022-2027	150	183			15 198	18 419		33 950
2027-2032		200			16 898	14 811		31 909
2032-2037						642		642
	2 280 243 [*]	885 999 [*]	896 062 [*]	909 182 [*]	409 292 [*]	2 724 059 [*]	79 309	8 184 146

[*] Including short-term borrowings of $275 722 000 to school boards, $77 369 000 to general and vocational colleges, $42 413 000 to universities, $144 468 000 to health establishments, $76 318 000 to social services establishments and $136 867 379 to municipalities and municipal bodies which will be replaced by long-term financing upon completion of projects under way or when completed projects are refinanced.

[1] After having deducted the income from the sinking fund relating to borrowings of school boards, $13 200 120, general and vocational colleges, $1 440 360, universities, $1 324 196, health institutions, $1 193 772, and social services establishments, $397 587.

NOTE: The schedule is determined according to the dates shown on the bonds or notes; however, the amount may be refinanced at maturity, changing the schedule shown above accordingly.

DETAILS OF FINANCIAL COMMITMENTS
SCHOOL BOARDS

(in thousands of dollars)

References: A For the repayment of the principal of borrowings relating to capital expenditures:

A-1 Authorized by the Government.
A-2 Authorized by the Minister of Education.

B For capital expenditures: bank credit lines authorized by the Minister of Education.

Regional and local	A-1	A-2	Sub-total	B	1987	1986
Blainville-Deux-Montagnes	1 500	29 361	30 861		30 861	26 449
Deux-Montagnes		10 850	10 850	2 346	13 196	9 056
St-Eustache		14 325	14 325	317	14 642	14 974
Ste-Thérèse		14 133	14 133	155	14 288	13 631
Chambly	1 737	51 591	53 328	901	54 229	52 006
Greenfield-Park		1 926	1 926	322	2 248	2 057
Jacques-Cartier	785	9 585	10 370		10 370	9 575
Mont-Fort		7 561	7 561	476	8 037	7 808
St-Exupéry		7 605	7 605	151	7 756	7 683
Taillon		12 552	12 552	22	12 574	12 721
Varennes		26 711	26 711	1	26 712	26 178
Châteauguay-Valley	270	6 141	6 411	234	6 645	7 238
Lac-St-Louis-de-Châteauguay		668	668	390	1 058	640
Ormstown		1 393	1 393	39	1 432	1 404
Chaudière	931	17 843	18 774	892	19 666	19 535
Beauceville		1 596	1 596	18	1 614	1 460
des Cèdres		1 127	1 127	822	1 949	1 690
des Érables		7 067	7 067	1 248	8 315	5 799
Langevin		2 280	2 280	433	2 713	2 324
St-Joseph		2 836	2 836		2 836	2 437
Chauveau	1 683	15 074	16 757	77	16 834	16 554
Ancienne-Lorette		10 953	10 953	263	11 216	11 052
La Jeune-Lorette		14 404	14 404	16	14 420	14 285
Montcalm		2 093	2 093		2 093	1 991
District of Bedford	233	5 171	5 404	588	5 992	5 472
Eastern Québec		4 939	4 939	328	5 267	5 024
Greater Québec				1 615	1 615	1 406
Greater Seven Islands		1 112	1 112	379	1 491	1 536
Saguenay		15	15	789	804	373
St-Maurice		56	56	350	406	720
Gaspésia Prot.	560	2 020	2 580	21	2 601	2 474
Bonaventure (form. Chaleur Bay)		518	518	181	699	176
Gaspé		165	165	40	205	121
Grand-Portage	1 475	27 204	28 679	1 035	29 714	29 707
des Basques		1 164	1 164		1 164	999
des Frontières		328	328	42	370	305
des Montagnes		1 374	1 374	78	1 452	1 530
Jean-Chapais		2 461	2 461		2 461	2 158
Rivière-du-Loup		9 073	9 073	332	9 405	8 849
Témiscouata		3 932	3 932	12	3 944	3 838
Lac-St-Jean		12 536	12 536		12 536	12 313
Alma		2 124	2 124	411	2 535	1 822
Belle-Rivière		1 629	1 629	476	2 105	1 997
Delisle		3 416	3 416		3 416	2 000
Lapointe	1 043	13 871	14 914	518	15 432	15 441
Arvida		2 436	2 436	82	2 518	2 235
Jonquière		4 914	4 914	426	5 340	5 133
les Deux-Rives		6 367	6 367	254	6 621	6 380
La Vérendrye	736	7 769	8 505	145	8 650	8 470
Malartic		1 792	1 792	4	1 796	1 776
Val-d'Or		2 318	2 318	473	2 791	2 699
Louis-Fréchette	2 521	18 000	20 521	66	20 587	19 900
Abénakis		3 894	3 894	96	3 990	3 621
Bellechasse		2 597	2 597	95	2 692	2 628
Élan		2 434	2 434	47	2 481	2 441
Nouvelle-Beauce		3 725	3 725		3 725	3 571
Pointe-Lévis		6 204	6 204		6 204	5 934

	A-1	A-2	Sub-total	B	1987	1986
Louis-Hémon	2 909	12 462	15 371		15 371	15 606
Dolbeau		3 047	3 047	73	3 120	2 821
La Vallière		2 448	2 448		2 448	2 496
Normandin		1 213	1 213	66	1 279	1 127
Roberval		3 415	3 415	280	3 695	3 509
Vallée-de-Mistassini		3 525	3 525		3 525	3 390
Mauricie	2 036	20 596	22 632	619	23 251	23 258
Grand-Mère		3 929	3 929	47	3 976	3 914
Haut-St-Maurice		1 927	1 927	58	1 985	1 961
Normandie		3 100	3 100	50	3 150	2 817
Shawinigan		1 263	1 263	465	1 728	1 706
Val-Mauricie		2 602	2 602		2 602	2 479
Meilleur	165	18 692	18 857	131	18 988	19 132
Granby		6 545	6 545		6 545	4 356
Provençal		4 205	4 205	31	4 236	4 250
Waterloo		477	477	4	481	360
Pascal-Taché	193	16 311	16 504	437	16 941	16 923
La Pocatière		2 212	2 212	171	2 383	1 900
L'Islet-Sud		266	266	572	838	822
Montmagny		5 137	5 137	414	5 551	5 112
Trois-Saumons		1 581	1 581	4	1 585	1 554
Péninsule	1 541	12 787	14 328	256	14 584	14 349
Anses		307	307	197	504	432
Forillon		1 054	1 054	103	1 157	1 071
Grande-Hermine		3 098	3 098	208	3 306	2 892
Rocher-Percé		3 207	3 207	12	3 219	3 110
Provencher	1 249	7 448	8 697		8 697	8 746
Lac-St-Pierre		1 729	1 729	4	1 733	1 670
Les Becquets		998	998	75	1 073	984
Port-Royal		4 019	4 019	11	4 030	3 993
St-François	342	13 850	14 192	179	14 371	13 454
Acton-Vale		1 299	1 299	184	1 483	505
Drummondville		7 295	7 295	1 416	8 711	8 259
South Shore Prot.	398	7 459	7 857	724	8 581	8 255
Richelieu-Valley		1 325	1 325		1 325	1 162
St-Lawrence Prot.		4 692	4 692	182	4 874	4 837
South Central		1 653	1 653	87	1 740	1 584
Tardivel	300	8 162	8 462		8 462	8 466
Grand-Bois		2 325	2 325	65	2 390	2 364
Mgr-Vachon		2 779	2 779		2 779	2 770
Portneuf		217	217	995	1 212	1 029
Vaudreuil-Soulanges	138	18 440	18 578	363	18 941	19 049
Ile-Perrot		5 422	5 422	10	5 432	5 239
Soulanges		1 486	1 486		1 486	1 293
Vaudreuil		2 453	2 453	99	2 552	2 188
Vieilles-Forges	782	18 778	19 560	300	19 860	19 932
Cap-de-la-Madeleine		7 799	7 799		7 799	7 536
Chavigny		8 966	8 966	606	9 572	10 231
des Chenaux		826	826	62	888	770
Grand-pré		2 293	2 293	69	2 362	2 147
Trois-Rivières		1 258	1 258	1 652	2 910	2 586
Western Québec Prot.	137	5 962	6 099		6 099	5 883
Greater Hull		4 732	4 732	28	4 760	4 718
North Western Québec		149	149	71	220	98
Pontiac		1 046	1 046	58	1 104	792
Yamaska	918	19 462	20 380	584	20 964	21 047
Argile-Bleu		14 365	14 365	573	14 938	11 073
St-Hyacinthe		7 442	7 442	29	7 471	7 351
Val-Monts		3 100	3 100	198	3 298	2 505

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
SCHOOL BOARDS

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1987	1986
Integrated						
Abitibi	323	10 280	10 603	243	10 846	10 616
Asbesterie		6 820	6 820	722	7 542	8 432
Aylmer	3 295	34 356	37 651	74	37 725	32 358
Baie-des-Chaleurs		3 451	3 451	337	3 788	3 843
Baie-des-Ha!Ha!		6 117	6 117	184	6 301	5 951
Barraute-Senneterre	481	5 283	5 764	260	6 024	6 134
Beauport		24 795	24 795		24 795	24 815
Bersimis	143	3 836	3 979	15	3 994	3 895
Berthier-Nord-Joli		16 515	16 515	488	17 003	15 343
Black-Lake-Disraeli	201	5 325	5 526	106	5 632	5 441
Brossard		15 905	15 905	5 266	21 171	20 749
Chapais-Chibougamau		4 997	4 997	26	5 023	4 333
Charlesbourg	465	6 233	6 698	247	6 945	5 992
Châteauguay	429	12 156	12 585	12	12 597	12 697
Chicoutimi	1 721	17 251	18 972	72	19 044	19 035
Chomedey-de-Laval	1 598	21 402	23 000	1 443	24 443	23 743
Chutes-de-la-Chaudière		28 126	28 126	301	28 427	28 728
Chutes-Montmorency		7 321	7 321	533	7 854	7 105
Coaticook		2 077	2 077	464	2 541	3 520
Commission des écoles catholiques de Québec		40 998	40 998	383	41 381	40 479
Côte-de-Beaupré		5 846	5 846		5 846	5 728
Crie		890	890	643	1 533	1 386
Davignon	299	5 576	5 875	153	6 028	5 572
Des Cascades-L'Achigan		12 139	12 139	7	12 146	11 836
Des Découvreurs		41 464	41 464	1 487	42 951	43 679
Des Draveurs		35 232	35 232	610	35 842	39 247
Des Iles	129	5 811	5 940	566	6 506	6 090
Des Ilets		27 294	27 294	2 848	30 142	29 960
Des Rivières		2 542	2 542	74	2 616	2 189
Du Gouffre	746	5 247	5 993	846	6 839	5 722
Eastern Township		9 316	9 316	333	9 649	9 319
Fermont		3 075	3 075		3 075	522
Harricana		33 158	33 158	154	33 312	32 917
Haute-Gatineau		5 321	5 321		5 321	5 030
Huntingdon		5 958	5 958	162	6 120	5 370
Iberville		5 703	5 703	16	5 719	5 242
Industrie	526	18 606	19 132	1 682	20 814	19 721
Jean-Rivard		3 889	3 889	397	4 286	4 199
Kativik		1 750	1 750	3 906	5 656	2 650
Lac-Mégantic	1 341	2 626	3 967	87	4 054	4 233
Lac-Témiscamingue		16 504	16 504		16 504	16 906
La Mitis	264	17 968	18 232	290	18 522	18 691
La Neigette	511	12 431	12 942	988	13 930	14 313
La Sapinière	178	1 564	1 742	132	1 874	1 773
La Tourelle	484	4 805	5 289	427	5 716	8 043
Laure-Conan	275	6 655	6 930	70	7 000	7 192
Laurentian	169	6 251	6 420	49	6 469	6 246
des Laurentides	317	10 423	10 740	42	10 782	9 877
Laurenval	446	25 714	26 160	47	26 207	26 710
Le Gardeur	383	30 765	31 148	519	31 667	24 527
Le Goéland	604	32 285	32 889	78	32 967	33 230
Les Écores	447	12 119	12 566	135	12 701	11 938
du Littoral		1 341	1 341	133	1 474	2 020
du Long-Sault		7 073	7 073		7 073	6 397
Lotbinière	554	8 133	8 687	1 296	9 983	9 461
Magog		6 517	6 517	591	7 108	7 327
Manicouagan	176	30 742	30 918		30 918	31 391
des Manoirs		38 040	38 040	421	38 461	37 906
Marieville		3 961	3 961	200	4 161	3 868
Matane	406	15 523	15 929	294	16 223	12 570
Miguasha	905	13 859	14 764	39	14 803	13 870
des Mille-Îles	399	26 803	27 202	461	27 663	27 388
Moissons		9 243	9 243	1 086	10 329	10 748
Morilac		10 570	10 570	369	10 939	11 342
Moyenne-Côte-Nord	983	3 095	4 078		4 078	3 805
Nouveau-Québec		6 362	6 362	29	6 391	5 972
Outaouais-Hull	559	14 542	15 101	606	15 707	20 051
Pierre-Neveu	255	10 474	10 729	153	10 882	10 582
Pontiac		2 961	2 961		2 961	3 654
Portage-du-Fort				35	35	31
Port-Cartier		11 598	11 598		11 598	11 264

	A-1	A-2	Sub-total	B	1987	1986
Prince-Daveluy	238	4 779	5 017	9	5 026	5 122
Quévillon	1 223	1 384	2 607	288	2 895	3 017
Rouyn-Noranda	708	11 978	12 686	1 221	13 907	13 409
St-Jean-sur-Richelieu	446	30 314	30 760		30 760	31 393
St-Jérôme	365	17 157	17 522	4 983	22 505	21 241
Seigneurie	817	4 436	5 253	650	5 903	5 597
Sept-Îles		30 824	30 824	1 425	32 249	31 858
Sherbrooke (catholique)	85	69 352	69 437	2 841	72 278	68 113
Sorel		14 334	14 334	76	14 410	14 032
Tadoussac		671	671		671	778
Thetford-Mines		10 012	10 012	1 603	11 615	10 913
Tracy	119	2 024	2 143	1 145	3 288	3 589
Valin		12 985	12 985	595	13 580	11 931
Vallée-de-la-Lièvre	537	7 673	8 210	71	8 281	8 335
Vallée-de-la-Matapédia	323	7 898	8 221	111	8 332	7 981
Valleyfield	736	9 126	9 862	434	10 296	10 237
Victoriaville		22 080	22 080	49	22 129	21 466
Warwick	48	1 249	1 297	823	2 120	1 619
Non-regionalized						
Baie-Comeau		100	100	8	108	87
Laurentienne		56	56	147	203	144
School Council						
Île de Montréal	1 397	330 499	331 896	148 841	480 737	475 162
	51 636	2 241 807	2 293 443	229 785	2 523 228	2 444 417
Less: the income from the sinking fund relating to borrowings of school boards		13 200	13 200		13 200	5 697
	51 636	2 228 607	2 280 243	229 785	2 510 028	2 438 720

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
GENERAL AND VOCATIONAL COLLEGES

(in thousands of dollars)

References: A For the repayment of the principal of borrowings relating to capital expenditures:

A-1 Authorized by the Government.
A-2 Authorized by the Minister of Higher Education and Science.

B For capital expenditures: bank credit lines authorized by the Minister of Higher Education and Science.

	A-1	A-2	Sub-total	B	1987	1986
Abitibi-Témiscamingue	2 210	12 868	15 078	202	15 280	12 753
Ahuntsic, Montréal	7 500	26 817	34 317	934	35 251	31 165
Alma	287	6 383	6 670	215	6 885	6 570
André-Laurendeau, LaSalle	2 500	27 253	29 753	377	30 130	28 333
Baie-Comeau	1 000	8 238	9 238	168	9 406	10 767
Bois-de-Boulogne, Montréal	2 775	8 631	11 406	56	11 462	9 863
Champlain (Régional), Sherbrooke	600	15 924	16 524	423	16 947	16 333
Chicoutimi	3 819	20 627	24 446	577	25 023	23 703
Dawson, Montréal	21 575	13 529	35 104	1 439	36 543	27 650
Drummondville	1 000	17 019	18 019	546	18 565	22 423
Édouard-Montpetit, Longueuil	9 122	28 997	38 119	1 728	39 847	35 096
François-Xavier-Garneau, Québec	6 550	9 503	16 053	262	16 315	15 549
Gaspésie et des Iles, Gaspé	2 575	18 073	20 648	294	20 942	14 295
Granby	179	5 532	5 711	236	5 947	4 579
John-Abbott, Ste-Anne-de-Bellevue	20 900	16 199	37 099	515	37 614	36 373
Joliette de Lanaudière	4 087	6 062	10 149	322	10 471	9 425
Jonquière	4 213	17 997	22 210	452	22 662	20 173
La Pocatière	7 792	6 993	14 785	233	15 018	14 365
Lévis-Lauzon, Lauzon	1 000	22 987	23 987	391	24 378	22 121
Limoilou, Québec	3 540	25 952	29 492	530	30 022	27 249
Lionel-Groulx, Ste-Thérèse-de-Blainville	3 693	19 093	22 786	278	23 064	18 603
Maisonneuve, Montréal	7 547	11 281	18 828	381	19 209	18 533
Matane	1 000	5 660	6 660	192	6 852	5 750
Montmorency, Laval	2 500	19 633	22 133	63	22 196	21 437
Outaouais	3 558	18 536	22 094	596	22 690	21 419
Région de l'Amiante, Thetford-Mines	7 700	11 393	19 093	308	19 401	16 922
Rimouski	12 954	12 343	25 297	800	26 097	25 354
Rivière-du-Loup	935	10 555	11 490	159	11 649	10 555
Rosemont, Montréal	15 553	7 335	22 888	511	23 399	21 750
St-Félicien	6 427	3 642	10 069	131	10 200	10 024
Ste-Foy	5 324	16 773	22 097	258	22 355	21 378
St-Hyacinthe		15 307	15 307	493	15 800	14 410
St-Jean-sur-Richelieu, St-Jean	894	9 086	9 980	381	10 361	8 730
St-Jérôme	1 084	19 064	20 148	194	20 342	18 070
St-Laurent, Montréal	2 620	16 563	19 183	481	19 664	16 936
Sept-Iles	1 500	18 354	19 854	234	20 088	18 480
Shawinigan	1 500	12 366	13 866	363	14 229	12 848
Sherbrooke	6 653	20 095	26 748	294	27 042	25 070
Sorel-Tracy	200	16 936	17 136	454	17 590	14 281
Trois-Rivières	4 025	13 831	17 856	463	18 319	14 194
Valleyfield	4 183	13 403	17 586	319	17 905	16 637
Vanier, Montréal	9 796	17 758	27 554	700	28 254	18 361
Victoriaville	5 170	11 089	16 259	300	16 559	13 920
Vieux-Montréal	10 172	33 547	43 719	536	44 255	42 316
	218 212	669 227	887 439	18 789	906 228	814 763
Less: the income of the sinking fund relating to borrowings of general and vocational colleges		1 440	1 440		1 440	190
	218 212	667 787	885 999	18 789	904 788	814 573

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
UNIVERSITIES

(in thousands of dollars)

References: A For the repayment of the principal of brrowings relating to capital expenditures:

A-1 Authorized by the Government.
A-2 Authorized by the Minister of Higher Education and Science.

B For capital expenditures: bank credit lines authorized by the Minister of Higher Education and Science.

	A-1	A-2	Sub-total	B	1987	1986
Bishops, Lennoxville	1 400		1 400		1 400	1 530
Concordia, Montréal	47 500	4 606	52 106		52 106	46 793
École des hautes études commerciales, Montréal	13 000	3 424	16 424		16 424	13 601
École polytechnique, Montréal	36 206	1 785	37 991		37 991	35 184
Laval, Ste-Foy	126 539	496	127 035		127 035	119 679
McGill, Montréal	117 468	10 921	128 389		128 389	116 872
Montréal	167 520	2 296	169 816		169 816	155 533
Sherbrooke	53 996	1 779	55 775		55 775	53 083
Université du Québec	290 020*	17 106	307 126*		307 126*	278 781
	853 649*	42 413	896 062*		896 062*	821 056

* After having deducted the income of the sinking fund, $1 324 196 ($983 877 in 1986).

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICE ESTABLISHMENTS

(in thousands of dollars)

References: A For the repayment of the principal of brrowings relating to capital expenditures.

A-1 Authorized by the Government
A-2 Authorized by the Minister of Higher Health and Social Services

B For capital expenditures: bank credit lines authorized by the Minister of Health and Social Services

	A-1	A-2	Sub-total	B	1987	1986
Health establishments						
Alma: Hôtel-Dieu	1 270		1 270		1 270	1 270
Amos: Centre hospitalier Hôtel-Dieu d'Amos	2 050	95	2 145	20	2 165	2 263
Arthabaska: Hôtel-Dieu	3 975		3 975		3 975	3 975
Asbestos: Centre hospitalier d'Asbestos	1 000		1 000		1 000	1 000
Baie-Comeau:						
Centre hospitalier régional Baie-Comeau including the Boisvert and le Royer pavilions	6 030	4 123	10 153	17	10 170	9 934
Conseil de la santé et des services sociaux de la Côte-Nord				2 233	2 233	
Beauport:						
Centre hospitalier Robert-Giffard	3 500	12 783	16 283	2 939	19 222	15 240
Centre hospitalier St-Augustin	2 030		2 030		2 030	2 030
Bedford: Centre hospitalier de Bedford		3 058	3 058		3 058	3 050
Buckingham: Centre hospitalier de Buckingham	2 960		2 960		2 960	2 960
Chandler: Centre hospitalier de Chandler	1 500	4 544	6 044		6 044	6 037
Charny: Hôpital Notre-Dame de Charny		11 453	11 453	2 206	13 659	12 099
Chicoutimi:						
Conseil de la santé et des services sociaux de la région du Saguenay-Lac-St-Jean				4 887	4 887	
Hôpital de Chicoutimi Inc. including Buanderie communautaire	8 400	6 309	14 709	19	14 728	14 499
Chicoutimi-Nord: Institut Roland-Saucier	1 360	1 479	2 839		2 839	2 890
Chisasibi-Baie James: Conseil Cri de la santé et des services sociaux de la Baie James				310	310	
Coaticook: Centre hospitalier de Coaticook		60	60	940	1 000	
Cowansville: Hôpital Brôme-Missisquoi-Perkins	490		490		490	520
Dolbeau: Centre hospitalier de Dolbeau		1 270	1 270		1 270	1 315
Drummondville:						
Centre hospitalier Georges-Frédéric	2 000	2 156	4 156		4 156	4 230
Hôpital Ste-Croix	1 000	5 407	6 407		6 407	7 992
Forestville: CLSC de Forestville		1 253	1 253	62	1 315	1 163
Gaspé:						
Hôtel-Dieu de Gaspé	3 785	2 344	6 129		6 129	6 535
Sanatorium Ross		696	696	844	1 540	
Gatineau: Centre hospitalier de Gatineau	10 900	44 536	55 436	2 224	57 660	59 193
Granby: Centre hospitalier de Granby	2 500	3 070	5 570		5 570	5 500
Grand-Mère: Centre hospitalier Laflèche-Grand-Mère	2 100	1 013	3 113	9	3 122	3 125
Greenfield-Park: Hôpital Charles-Lemoyne	7 850	1 640	9 490	342	9 832	9 487
Havre St-Pierre: Centre de santé St-Jean-Eudes		1 186	1 186	262	1 448	1 335

	A-1	A-2	Sub-total	B	1987	1986
Hull:						
Centre hospitalier de la Piéta	1 000	2 760	3 760		3 760	3 857
Centre hospitalier régional de l'Outaouais	8 500	6 899	15 399	3 467	18 866	18 566
Conseil de la santé et des services sociaux de l'Outaouais				4 157	4 157	
Corporation centre local de services communautaires		1 885	1 885		1 885	2 140
Hôpital Pierre-Jannet	2 400		2 400		2 400	2 400
Joliette: Centre hospitalier régional de Lanaudière	12 330	21 450	33 780	2 148	35 928	30 729
Jonquière: Centre hospitalier de Jonquière	1 600		1 600		1 600	1 600
Kuujjuaq: Centre hospitalier de l'Ungava		9 894	9 894	130	10 024	11 342
La Baie: Hôpital de la Baie-des-Ha!-Ha! Inc.	950	1 131	2 081		2 081	2 120
LaSalle: Hôpital Général Lasalle	3 000	7 359	10 359	324	10 683	10 810
La Sarre: Centre hospitalier St-François-d'Assise		949	949	100	1 049	
La Tuque: Hôpital St-Joseph de La Tuque	1 300		1 300		1 300	1 300
Laurier-Station: Centre local de services communautaires Arthur-Caux		1 189	1 189		1 189	1 230
Laval:						
Cité de Santé de Laval	4 265	10 751	15 016		15 016	15 392
Les Escoumins: Centre de santé de la Haute Côte-Nord		3 670	3 670	276	3 946	3 871
Lévis: Hôtel-Dieu de Lévis	1 635	7 368	9 003	451	9 454	9 275
Longueuil:						
Centre hospitalier Pierre-Boucher	15 118	33 354	48 472	844	49 316	51 281
Conseil de la santé et des services sociaux de la région de la Montérégie				11 809	11 809	
Lourdes-de-Blanc-Sablon: Centre de santé de la Basse-Côte-Nord	450		450		450	450
Maniwaki: Centre hospitalier de Maniwaki		235	235	766	1 001	
Maria: Centre hospitalier Baie-des-Chaleurs	3 000	2 800	5 800		5 800	5 900
Matagami: Centre hospitalier Isle-Dieu Inc.	1 000		1 000		1 000	1 000
Matane:						
Centre hospitalier de Matane	1 300	1 684	2 984	81	3 065	3 117
C.L.S.C. Matane		391	391	21	412	388
Mont-Laurier: Hôpital Notre-Dame-de-Ste-Croix	2 000	3 393	5 393	34	5 427	3 800
Montmagny: Hôtel-Dieu de Montmagny	3 020		3 020		3 020	4 164
Montréal:						
Centre hospitalier Côte-des-Neiges		4 649	4 649	1 610	6 259	6 662
Centre hospitalier Fleury		8 843	8 843	2 845	11 688	12 294
Centre hospitalier Jacques-Viger	3 000	3 926	6 926	25	6 951	6 855
Centre hospitalier J. Henri-Charbonneau	2 100	1 199	3 299		3 299	3 440
Centre hospitalier gériatrique Maimonidès	2 000	3 251	5 251		5 251	5 382
Centre hospitalier Neurologique		2 472	2 472	749	3 221	2 190
Centre hospitalier St. Mary's	2 200	4 042	6 242	36	6 278	6 058
Centre de santé St-Henri Inc.	3 900		3 900		3 900	3 900
Centre local de services communautaires St-Henri		2 049	2 049	110	2 159	1 914
Centre local de services communautaires St-Louis du Parc		2 897	2 897	14	2 911	2 566
Conseil de la santé et des services sociaux de Montréal Métropolitain		920	920	46 764	47 684	
Corporation de l'Hôpital St-Charles Borromée		6 525	6 525		6 525	6 750
Hôpital Chinois de Montréal		3 356	3 356		3 356	2 600
Hôpital Général Juif	5 112	1 544	6 656	380	7 036	6 707
Hôpital Général de Montréal	1 000	11 080	12 080	185	12 265	7 563
Hôpital Jean-Talon	6 260	5 724	11 984		11 984	12 185
Hôpital Louis H.-Lafontaine		4 164	4 164	432	4 596	4 367

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1987	1986
Montréal:						
Hôpital Maisonneuve-Rosemont	3 535	3 401	6 936	4 320	11 256	12 399
Hôpital Marie-Clarac		1 800	1 800		1 800	1 725
Hôpital de Montréal pour enfants	1 500	2 107	3 607	122	3 729	3 557
Hôpital Notre-Dame	14 000	2 034	16 034		16 034	19 719
Hôpital Notre-Dame-de-la-Merci Inc	1 000		1 000		1 000	1 000
Hôpital Reddy Memorial	2 013		2 013		2 013	2 056
Hôpital Rivière-des-Prairies	40		40		40	90
Hôpital Royal Victoria		7 165	7 165	1 212	8 377	7 804
Hôpital du Sacré-Coeur	7 056	8 098	15 154	4 320	19 474	17 104
Hôpital Ste-Jeanne-d'Arc de Montréal	3 000	1 385	4 385	13	4 398	4 300
Hôpital Ste-Justine	6 743	20 345	27 088	2 206	29 294	23 464
Hôpital St-Luc	2 450	4 638	7 088	1 189	8 277	7 327
Hôpital St-Michel	1 500		1 500		1 500	1 965
Hôpital Santa Cabrini	510		510		510	1 021
Hôtel-Dieu de Montréal	2 275	7 943	10 218	947	11 165	11 076
Institut de cardiologie de Montréal	1 325	5 075	6 400	2 459	8 859	7 542
Institut Philippe-Pinel	4 050	2 016	6 066		6 066	6 138
Noranda: Centre hospitalier Rouyn-Noranda including the Pavillon Youville	7 675	7 998	15 673	34	15 707	15 663
Plessisville: Centre local de services communautaires de l'Érable	2 650		2 650		2 650	2 650
Pointe-Claire: Hôpital Général de Lakeshore	1 000	1 244	2 244	46	2 290	2 325
Povungnituk: Centre hospitalier Baie-d'Hudson		12 844	12 844	2 132	14 976	12 698
Québec:						
Clinique Roy-Rousseau		549	549	451	1 000	
Conseil de la santé et des services sociaux de la région de Québec				23 422	23 422	
Hôpital de l'Enfant-Jésus	2 801	6 798	9 599		9 599	18 201
Hôpital St-François-d'Assise	14 902	1 935	16 837	25	16 862	16 728
Hôpital St-Sacrement	1 600	2 054	3 654		3 654	4 895
Hôtel-Dieu de Québec	7 600	982	8 582	256	8 838	8 744
Hôpital Général de Québec		1 208	1 208	183	1 391	1 144
Repentigny: Centre hospitalier Le Gardeur	16 885	20 174	37 059	1 140	38 199	41 100
Rimouski:						
Centre hospitalier régional de Rimouski	3 200	1 627	4 827	30	4 857	4 725
Conseil de la santé et des services sociaux de la région du Bas St-Laurent et de la Gaspésie				4 219	4 219	
Rivière-au-Renard: Centre local de services communautaires Val-Rosiers	1 515		1 515		1 515	1 515
Rivière-des-Prairies: Centre local de services communautaires		1 926	1 926	677	2 603	2 426
Rivière-du-Loup: Hôtel-Dieu de Rivière-du-Loup	4 800		4 800		4 800	4 800
Roberval: Hôtel-Dieu de Roberval	3 410		3 410		3 410	3 410
Rouyn: Conseil de la santé et des services sociaux de la région de l'Abitibi-Témiscamingue				2 487	2 487	
Ste-Agathe-Sud: Hôpital Mont Sinaï		1 982	1 982		1 982	2 050
Ste-Anne-des-Monts: Corporation de l'Hôpital des Monts	3 615		3 615		3 615	3 615
St-Éleuthère: Centre local de services communautaires des Frontières	2 150		2 150		2 150	2 150
St-Eustache: Centre hospitalier St-Eustache		1 933	1 933		1 933	2 000
St-Ferdinand: Hôpital St-Julien including the Centre d'accueil Maison du Sacré-Coeur		2 549	2 549	75	2 624	2 319
Ste-Foy:						
Centre hospitalier de l'Université Laval	1 300	15 888	17 188	1 083	18 271	19 197
Hôpital Laval (1975)		10 732	10 732	3 303	14 035	11 516
St-Georges-Ouest: Centre hospitalier régional de la Beauce		4 027	4 027	432	4 459	4 430

	A-1	A-2	Sub-total	B	1987	1986
Ste-Germaine-du-Lac-Etchemin:						
Sanatorium Bégin		1 014	1 014	189	1 203	
St-Hyacinthe:						
Centre hospitalier Honoré-Mercier Inc.	5 540	5 528	11 068		11 068	11 090
Hôtel-Dieu de St-Hyacinthe		2 389	2 389	625	3 014	2 933
St-Jean: Hôpital du Haut-Richelieu	5 740	7 354	13 094		13 094	13 050
St-Jean-Port-Joli: Centre local de services communautaires des Trois-Saumons	1 600		1 600		1 600	1 600
St-Jérôme (Terrebonne):						
Hôtel-Dieu de St-Jérôme	7 515	4 171	11 686	20 868	32 554	28 688
Conseil de la santé et des services sociaux Laurentides-Lanaudière				5 813	5 813	
St-Laurent: Centre hospitalier St-Laurent		2 368	2 368		2 368	2 450
St-Raymond: Centre hospitalier Portneuf	1 500		1 500		1 500	1 500
Ste-Rose-de-Laval: Centre local de services communautaires		1 920	1 920		1 920	1 844
Sept-Îles: Corporation de l'Hôpital de Sept-Îles	1 575	17 747	19 322	2 633	21 955	22 498
Shawinigan: Hôpital régional de la Mauricie	3 530	4 519	8 049		8 049	8 205
Sherbrooke:						
Centre hospitalier universitaire de Sherbrooke	6 025	2 536	8 561		8 561	8 650
Conseil de la santé et des services sociaux de la région de l'Estrie				5 045	5 045	
Corporation de l'hôpital d'Youville		1 575	1 575		1 575	1 565
Hôpital St-Vincent-de-Paul de Sherbrooke	725	2 560	3 285	395	3 680	3 041
Hôtel-Dieu de Sherbrooke	4 416		4 416		4 416	4 416
Sorel:						
Hôpital Général de Sorel						104
Hôtel-Dieu de Sorel		6 625	6 625		6 625	6 500
Témiscamingue: Centre local de services communautaires de Témiscamingue	1 350		1 350		1 350	1 350
Thetford-Mines: Hôpital Général de la région de l'Amiante Inc.	6 599	2 492	9 091		9 091	8 949
Trois-Rivières						
Centre hospitalier Ste-Marie	1 055		1 055		1 055	1 055
Centre hospitalier St-Joseph de Trois-Rivières				1 957	1 957	4 636
Conseil de la santé et des services sociaux de la région de Trois-Rivières				8 830	8 830	
Val-d'Or: Centre hospitalier St-Sauveur	5 699	1 274	6 973	141	7 114	7 097
Valleyfield: Centre hospitalier de Valleyfield	10 900	19 882	30 782	303	31 085	32 207
Vanier: Hôpital Christ-Roi	1 250		1 250		1 250	1 250
Verdun:						
Centre hospitalier Douglas		6 746	6 746	1 569	8 315	6 044
Centre hospitalier de Verdun		8 774	8 774		8 774	9 327
Corporation de l'Hôpital Champlain de Verdun	1 100	1 498	2 598		2 598	2 650
Victoriaville: Centre hospitalier des Bois-Francs	4 375		4 375		4 375	4 375
Ville-Marie: Centre de santé Ste-Famille	250	2 546	2 796	45	2 841	2 784
Vimont: C.L.S.C. du Marigot		2 138	2 138	5	2 143	2 052
	349 984	560 391	910 375	200 273	1 110 648	972 305
Less: the income of the sinking fund relating to borrowings of health establishments		1 193	1 193		1 193	211
	349 984	559 198	909 182	200 273	1 109 455	972 094

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
HEALTH AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1987	1986
Social services establishments						
Andréville: Foyer Desjardins		363	363	48	411	404
Austin: Le Centre Butters Inc.		1 265	1 265	17	1 282	1 187
Baie-Comeau:						
Centre d'accueil N.A. Labrie	2 700		2 700		2 700	2 700
Conseil de la santé et des services sociaux de la Côte-Nord				791	791	
Chicoutimi:						
Beaumanoir de Chicoutimi Inc.	1 155		1 155		1 155	1 155
Conseil de la santé et des services sociaux de la région du Saguenay-Lac-St-Jean				1 091	1 091	
Farnham: Foyer Farnham Inc.		154	154	64	218	212
Fortierville: Foyer Fortierville						13
Gaspé: Centre d'accueil Le Cabestan	500		500		500	500
Grand-Mère: Foyer de Grand-Mère		280	280	45	325	
Huberdeau: Accueil Vert-Pré		241	241	59	300	
Hull: Conseil de la santé et des services sociaux de la région de l'Outaouais				991	991	
Iberville: Résidence Champagnat-d'Iberville Inc.	2 150		2 150		2 150	2 150
Laval-des-Rapides: Centre d'accueil Cartier		264	264	476	740	740
Longueuil:						
Centre d'accueil Le Manoir Trinité		2 346	2 346	202	2 548	2 376
Conseil de la santé et des services sociaux de la région de la Montérégie				2 946	2 946	
Institut Nazareth et Louis-Braille		228	228	69	297	663
Louiseville: Centre d'accueil de Louiseville		454	454		454	455
Montréal:						
Boscoville		208	208	891	1 099	
Centre d'accueil Charleroi		11	11	1 057	1 068	1 281
Centre d'accueil de la Cité des Prairies	2 200	269	2 469	402	2 871	2 868
Centre d'accueil Mont St-Antoine		1 652	1 652		1 652	1 541
Centre d'accueil Pavillon Sung Pei						1 616
Centre Maronniers	5 500		5 500		5 500	5 500
Centre de réadaptation Lucie-Bruneau		117	117	1 846	1 963	116
Conseil de la santé et des services sociaux de la région de Montréal métropolitain	7 025	1 800	8 825	7 678	16 503	8 800
Centre Rose Virginie Pelletier		1 111	1 111	419	1 530	
Domrémy Montréal	83		83		83	157
Institut Canadien-Polonais du bien-être Inc.		1 990	1 990		1 990	2 443
Manoir de l'Age d'or		37	37	1 692	1 729	1 729
Résidence Christophe-Colomb		3 137	3 137		3 137	2 818
Résidence Jean-de-la-Lande		7 789	7 789		7 789	6 500
Villa Notre-Dame-de-Grâce	195		195		195	233
Pierrefonds: Centre Ste-Hélène	619		619		619	698
Québec:						
Centre d'accueil St-Antoine	500		500		500	500
Conseil de la santé et des services sociaux de la région de Québec				5 279	5 279	
Corporation d'hébergement du Québec	150 913	204 345	355 258		355 258	298 202
Pavillon St-Charles de Limoilou		116	116	1 301	1 417	
Rimouski: Conseil de la santé et des services sociaux de la région du Bas St-Laurent et de la Gaspésie				1 333	1 333	
Rouyn: Conseil de la santé et des services sociaux de la région de l'Abitibi-Témiscamingue				810	810	
Rivière-Ouelle: Centre d'accueil Thérèse-Martin	290	350	640		640	484

	A-1	A-2	Sub-total	B	1987	1986
St-Alexandre: Foyer Villa Maria		415	415	9	424	385
St-André-Avalin: Centre d'accueil la Petite Nation	1 800		1 800		1 800	1 800
St-Damien-de-Buckland: Centre d'accueil Pavillon des Jeunes	328		328		328	547
Ste-Claire: Villa Prévost		3	3	524	527	
Ste-Foy: Centre Cardinal-Villeneuve Inc.	325		325		325	480
St-Hyacinthe: Les Pavillons Bois-Joly		374	374	24	398	361
St-Jacques: Les C.A. Montcalm		7	7	339	346	346
St-Jérôme: Conseil de la santé et des services sociaux Laurentides-Lanaudière				1 524	1 524	
Ste-Marguerite-du-Lac-Masson: Manoir Pointe-Bleue(1978)	500	996	1 496		1 496	1 530
Ste-Marie: Centre d'accueil Notre-Dame de la Protection		503	503	3	506	469
St-Tite-des-Caps: Centre d'accueil St-Tite-des-Caps	111		111		111	185
Shawinigan: Centre d'accueil de Shawinigan-Sud		6	6	344	350	
Sherbrooke:						
Résidence de l'Estrie		573	573	132	705	447
Le Relais St-François		375	375	19	394	
Conseil de la santé et des services sociaux de la région de l'Estrie		74	74	1 337	1 411	
Sorel: Les Ateliers Riverains		623	623	75	698	638
Trois-Rivières:						
Foyer Joseph-Denys Inc.		320	320		320	300
Conseil de la santé et des services sociaux de la région de Trois-Rivières				1 863	1 863	
Val-d'Or: Foyer de Val-d'Or Inc.						76
Windsor: Centre d'accueil de Windsor						2 570
	176 894	232 796	409 690	35 700	445 390	358 175
Less: income of the sinking fund relating to borrowings of social services establishments		398	398		398	70
	176 894	232 398	409 292	35 700	444 992	358 105
	526 878	791 596	1 318 474	235 973	1 554 447*	1 330 199

* Not including financial compensation to the religious community of the centre hospitalier régional de la Beauce of $984 000 ($1 016 000 in 1986).

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
AUTHORIZED BY THE GOVERNMENT FOR THE REPAYMENT OF PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES

MUNICIPALITIES AND MUNICIPAL BODIES

(in thousands of dollars)

	Water treat-ment	Other	1987	1986
Municipalities				
Metropolitan Montréal				
Beaconsfield		165	165	
Beauharnois	7 870		7 870	7 207
Blainville	834		834	373
Boisbriand	1 199		1 199	961
Bois-des-Filion	74		74	75
Boucherville	11 130		11 130	9 414
Brossard	10 839		10 839	8 584
Candiac	3 899		3 899	
Chambly	1 113		1 113	599
Châteauguay	14 979		14 979	11 721
Côte-St-Luc		1 249	1 249	
Delson	1 879		1 879	
Deux-Montagnes	2 296		2 296	2 165
Dorion	4 858		4 858	3 935
Greenfield-Park	4 104		4 104	3 455
Ile-Perrot	434		434	361
La Prairie	3 513		3 513	
LaSalle	163		163	119
Laval	122 181	2 395	124 576	79 667
Lemoyne	1 301		1 301	1 111
Longueuil	52 663		52 663	40 963
Lorraine	238		238	139
Maple-Grove	2 306		2 306	1 938
Marieville	2 543		2 543	2 250
Notre-Dame-de-L'Île-Perrot	4 756		4 756	2 229
Outremont	1 796		1 796	
Pincourt				883
Richelieu	212		212	102
Rosemère	388		388	238
Ste-Catherine	1 989		1 989	
St-Constant	2 603		2 603	28
St-Eustache	1 009		1 009	338
St-Hubert	13 082		13 082	9 807
Ste-Julie	2 950		2 950	2 299
St-Lambert	3 909		3 909	3 296
Ste-Thérèse	1 032		1 032	522
Terrasse-Vaudreuil	1 031		1 031	484
Varennes	6 516		6 516	2 702
Vaudreuil	5 122		5 122	3 900
Verchères	520		520	177
Metropolitan Québec				
Ancienne-Lorette	630		630	446
Beauport	437	346	783	122
Cap-Rouge	773		773	725
Charlesbourg	2 283	887	3 170	1 087
Charny	16		16	32
Lauzon	1 163		1 163	972
Lévis	963		963	699
Loretteville	1 228		1 228	1 029
Québec	9 640	501	10 141	7 013
St-Augustin-de-Desmaures	16		16	
Ste-Brigitte-de-Laval		214	214	
Ste-Catherine		271	271	
St-David-de-L'Auberivière	411		411	328
Ste-Foy	6 156		6 156	5 760
St-Nicolas	9	304	313	17
St-Pierre		102	102	
St-Romuald	18		18	37
Sillery		510	510	
Val-Bélair	377	665	1 042	143
Vanier	365		365	329

	Water treatment	Other	1987	1986
Various electoral districts				
Abitibi-Est	17 708	987	18 695	17 438
Abitibi-Ouest	119	998	1 117	101
Arthabaska	24 836		24 836	19 463
Beauce-Nord	20 164	225	20 389	13 809
Beauce-Sud	32 768		32 768	24 401
Beauharnois	32 031	962	32 993	24 331
Bellechasse	3 581		3 581	3 100
Berthier	6 343		6 343	5 434
Brome-Missisquoi	20 184	2 176	22 360	15 701
Champlain	3 229		3 229	2 507
Charlevoix	1 190	214	1 404	827
Chauveau	3 324		3 324	2 174
Chicoutimi	16 064		16 064	13 437
Deux-Montagnes	208		208	201
Drummond	9 430	923	10 353	4 110
Dubuc	8 315	1 116	9 431	6 415
Frontenac	30 957		30 957	27 230
Gaspé	1 881		1 881	538
Gatineau	1 845		1 845	1 338
Hull	330	279	609	547
Iberville	16 721		16 721	14 180
Johnson	18 367		18 367	16 454
Joliette	3 673		3 673	1 790
Jonquière	26 498		26 498	24 545
Kamouraska-Témiscouata	9 702		9 702	8 265
Labelle	26 001	125	26 126	19 537
Lac-St-Jean	39 649		39 649	34 330
L'Assomption	13 355		13 355	8 489
Laviolette	13 728		13 728	10 255
Lévis	15		15	31
Lotbinière	1 761	175	1 936	674
Maskinongé	805		805	287
Matane	12 454		12 454	11 926
Matapédia	8 594	628	9 222	6 789
Mégantic-Compton	11 036		11 036	10 300
Montmagny-L'Islet	1 625	190	1 815	1 400
Nicolet	2 390		2 390	1 227
Orford	27 898	2 825	30 723	23 103
Papineau	3 665		3 665	2 711
Pontiac	2 357		2 357	1 003
Portneuf	8 834	172	9 006	6 278
Prévost	1 593		1 593	1 435
Richelieu	3 171		3 171	768
Richmond	11 561		11 561	4 797
Rimouski	26 786		26 786	11 277
Rivière-du-Loup	11 235		11 235	8 770
Roberval	29 984		29 984	22 175
Rousseau	14 170	338	14 508	9 114
Rouyn-Noranda-Témiscamingue	8 035		8 035	3 431
Saguenay	951		951	67
Shefford	31 943	1 035	32 978	31 187
Sherbrooke	12 873		12 873	6 971
St-François	7 349		7 349	5 659
St-Hyacinthe	40 934		40 934	32 596
St-Jean	286		286	201
St-Maurice	670		670	43
Terrebonne	466		466	408
Trois-Rivières	7 930		7 930	3 896
Ungava	5 943		5 943	9 809
Vaudreuil-Soulanges	2 272		2 272	607
Verchères	2 903		2 903	1 838
	1 026 506	20 977	1 047 483	762 506
Less:				
Amount recorded as liability — "Provision for financing water purification"	7 149		7 149	1 580
	1 019 357	20 977	1 040 334	760 926

DETAILS OF FINANCIAL COMMITMENTS (cont'd) AUTHORIZED BY THE GOVERNMENT FOR THE REPAYMENT OF PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES

MUNICIPALITIES AND MUNICIPAL BODIES (cont'd)

(in thousands of dollars)

	Water treatment	Other	1987	1986
Municipal bodies				
Commission de transport de la Communauté régionale de l'Outaouais		12 838	12 838	8 938
Commission de transport de la Communauté urbaine de Québec		44 693	44 693	35 906
Communauté régionale de l'Outaouais	64 627		64 627	65 336
Communauté urbaine de Montréal	519 255	833 743	1 352 998	1 215 164
Communauté urbaine de Québec	52 358		52 358	26 009
Corporation intermunicipale de transports des Forges		5 245	5 245	5 042
Corporation intermunicipale de transports de la Rive-Sud de Québec		7 065	7 065	1 859
Corporation intermunicipale de transports du Saguenay		6 242	6 242	5 920
Corporation métropolitaine de transports de Sherbrooke		8 068	8 068	6 878
Régie intermunicipale de transports en commun du centre de la Mauricie		656	656	
Société de transport de la Communauté urbaine de Montréal		97 766	97 766	80 426
Société de transport de la Rive-Sud de Montréal		16 514	16 514	17 301
Société de transport de Ville de Laval		14 655	14 655	15 595
	636 240	1 047 485	1 683 725	1 484 374
	1 655 597	1 068 462	2 724 059	2 245 300

DETAILS OF FINANCIAL COMMITMENTS (cont'd) AUTHORIZED BY THE GOVERNMENT FOR THE REPAYMENT OF PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES

CROWN CORPORATIONS AND VARIOUS BODIES

(in thousands of dollars)

	1987	1986
Crown corporations		
Musée du Québec	3 850	
Radio - Québec	3 675	3 950
Société de la Place des Arts de Montréal	35 679	36 030
Société québécoise d'assainissement des eaux	30 543*	32 008
	73 747	71 988
Various bodies		
Nouvelle Compagnie Théâtrale Inc.	39	394
Séminaire de Québec	430	780
Other	5 093	
	5 562	1 174
	79 309	73 162

* After deducting $6 940 209 recorded under the liability "Provision for financing water treatment".

DETAILS OF FINANCIAL COMMITMENTS (cont'd) AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES

MUNICIPALITIES AND MUNICIPAL BODIES

(in thousands of dollars)

	Water treat-ment	Waterworks, sewers and other	1987	1986
Municipalities				
Metropolitain Montréal				
Beauharnois	284		284	1 849
Beloeil		186	186	267
Blainville	6 868	25	6 893	7 399
Boisbriand	824	64	888	1 768
Bois-des-Filion	2 933	62	2 995	91
Boucherville	22 412	298	22 710	24 489
Brossard	20 915	437	21 352	23 819
Candiac	9 458	50	9 508	13 210
Carignan		167	167	178
Chambly	9 390	39	9 429	10 191
Châteauguay	10 997		10 997	15 065
Côte-St-Luc				1 249
Delson	4 992	112	5 104	6 749
Deux-Montagnes	1 601		1 601	1 847
Dorion	658	106	764	2 036
Dorval				375
Greenfield-Park	7 560	110	7 670	8 327
Ile-Perrot	2 985	46	3 031	3 469
Lachenaie		163	163	206
Lachine		495	495	495
La Prairie	8 418		8 418	11 732
LaSalle	2 133		2 133	2 593
Laval	61 541		61 541	96 754
Le Gardeur	1 459	143	1 602	272
Lemoyne				1 660
L'Épiphanie, ville		534	534	547
Longueuil	67 836	7 535	75 371	90 701
Lorraine	3 074	102	3 176	3 413
Maple-Grove	1 097		1 097	1 385
Marieville	2 059	375	2 434	2 709
Montréal		26 150	26 150	36 459
Mont-St-Hilaire		43	43	30
Notre-Dame-de-L'Île-Perrot	2 907	1 167	4 074	5 822
Outremont		208	208	375
Pincourt	2 550	479	3 029	4 164
Pointe-Calumet		2 356	2 356	2 634
Richelieu	1 862		1 862	2 011
Rosemère	3 998	14	4 012	4 245
St-Amable		4 256	4 256	5 387
Ste-Anne-de-Bellevue		118	118	429
St-Basile-Le-Grand		41	41	
Ste-Catherine	5 228		5 228	7 135
St-Constant	6 714		6 714	9 211
St-Eustache	8 128	196	8 324	9 916
St-Hubert	33 808	1 189	34 997	38 556
St-Joseph-du-Lac				106
Ste-Julie	496	1 261	1 757	3 075
St-Lambert	7 837	466	8 303	9 111
St-Mathieu-de-Beloeil		221	221	254
St-Raphaël-de-l'Île-Bizard				151
Ste-Thérèse	12 575	506	13 081	13 654
Terrasse-Vaudreuil	650		650	293
Terrebonne		387	387	686
Varennes	675	1 274	1 949	5 238
Vaudreuil	593		593	2 415
Vaudreuil-sur-le-Lac		481	481	543
Verchères	5 273		5 273	5 615
Verdun		517	517	750

	Water treat-ment	Waterworks, sewers and other	1987	1986
Metropolitain Québec				
Ancienne-Lorette	697	391	1 088	1 708
Beauport	3 530	282	3 812	5 193
Beaupré				219
Cap-Rouge	983	106	1 089	1 546
Charlesbourg	2 349	1 084	3 433	6 083
Charny		107	107	
Lac-Delage				375
Lac St-Charles	1 110	1 632	2 742	1 872
Lauzon	13 036	388	13 424	14 072
Lévis	13 475	451	13 926	14 723
Loretteville	1 622		1 622	2 154
Québec	1 555	8 985	10 540	8 395
St-Augustin-de-Desmaures	982	323	1 305	197
Ste-Brigitte-de-Laval				220
Ste-Catherine				277
St-David-de-L'Auberivière	4 413	185	4 598	4 771
St-Dunstan-du-Lac-Beauport		265	265	439
Ste-Foy	5 376	704	6 080	1 759
St-Nicolas		97	97	310
St-Pierre				116
St-Romuald		237	237	122
Sillery		572	572	1 616
Val-Bélair	25		25	676
Vanier	238		238	891
Various electoral districts				
Abitibi-Est	753	818	1 571	2 760
Abitibi-Ouest	34	571	605	2 657
Argenteuil		1 929	1 929	1 933
Arthabaska	10 890	1 204	12 094	15 286
Beauce-Nord	15 221	11 412	26 633	35 493
Beauce-Sud	5 373	3 361	8 734	17 242
Beauharnois	11 206	808	12 014	21 238
Bellechasse	2 709	6 164	8 873	9 820
Berthier	5 252	3 068	8 320	9 578
Bonaventure	3 742	328	4 070	1 604
Brome-Missisquoi	7 473	7 045	14 518	18 415
Champlain	13 337		13 337	15 400
Chapleau		907	907	986
Charlevoix	2 738	590	3 328	4 213
Châteauguay		862	862	24
Chauveau	1 456	75	1 531	2 781
Chicoutimi	14 225	199	14 424	18 709
Deux-Montagnes	5	384	389	587
Drummond	46 888	3 755	50 643	13 126
Dubuc	11 202	748	11 950	14 617
Duplessis		2 701	2 701	2 809
Frontenac	3 448	3 854	7 302	11 324
Gaspé	11 579	6 779	18 358	16 668
Gatineau	9 621	500	10 121	2 802
Hull	1 584	444	2 028	2 653
Huntingdon		1 632	1 632	2 211
Iberville	9 377	1 680	11 057	12 201
Îles-de-la-Madeleine		85	85	23
Johnson	3 736	2 811	6 547	7 194
Joliette	31 636	4 370	36 006	37 804
Jonquière	4 156	253	4 409	7 517
Kamouraska-Témiscouata	5 631	4 667	10 298	13 270
Labelle	2 967	3 618	6 585	12 094
Lac-St-Jean	4 190	1 615	5 805	11 013
Laporte		47	47	46
L'Assomption	24 510	172	24 682	29 756
Laviolette	10 345	1 249	11 594	14 966
Lévis		2 294	2 294	2 745
Lotbinière	1 547	5 633	7 180	8 128
Maskinongé	15 957	340	16 297	14 934
Matane	728	1 669	2 397	2 350

DETAILS OF FINANCIAL COMMITMENTS (cont'd) AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES

MUNICIPALITIES AND MUNICIPAL BODIES (cont'd)

(in thousands of dollars)

	Water treat-ment	Waterworks sewers and other	1987	1986
Various electoral districts (cont'd)				
Matapédia	2 763	1 588	4 351	7 044
Mégantic-Compton	4 564	1 935	6 499	7 138
Montmagny-L'Islet	979	6 857	7 836	4 609
Montmorency		845	845	935
Nelligan				165
Nicolet	1 666	2 320	3 986	5 658
Orford	7 170	6 631	13 801	17 542
Papineau	84	782	866	1 816
Pontiac	412	281	693	2 191
Portneuf	4 313	7 039	11 352	11 221
Prévost	2 050	5 032	7 082	6 627
Richelieu	48 281	2 149	50 430	54 085
Richmond	4 472	3 496	7 968	16 279
Rimouski	5 310	738	6 048	23 182
Rivière-du-Loup	8 200	6 375	14 575	19 199
Roberval	6 576	3 303	9 879	16 031
Rousseau	7 713	2 295	10 008	14 580
Rouyn-Noranda-Témiscamingue	4 599	6 281	10 880	14 801
Saguenay	23 451	2 024	25 475	26 255
Shefford	6 656	967	7 623	10 779
Sherbrooke	31 585	556	32 141	35 563
St-François	9 600	516	10 116	12 130
St-Hyacinthe	9 210	2 287	11 497	22 386
St-Jean	1 186	294	1 480	2 104
St-Maurice	2 547	227	2 774	3 328
Terrebonne	405	758	1 163	1 293
Trois-Rivières	37 533	4 526	42 059	46 544
Ungava	2 416	25 162	27 578	21 825
Vaudreuil-Soulanges	379	1 251	1 630	3 678
Verchères	676	2 813	3 489	4 421
	920 491	258 157	1 178 648	1 403 290
Municipal bodies				
Aqueduc intermunicipal du Bas-Richelieu		21	21	243
Commission de transport de la Communauté régionale de l'Outaouais				4 418
Commission de transport de la Communauté urbaine de Québec		6 613	6 613	17 505
Commission intermunicipale de transport de la Rive-Sud de Québec				4 266
Communauté régionale de l'Outaouais	130		130	179
Communauté urbaine de Montréal	508 448	47 684	556 132	670 433
Communauté urbaine de Québec	196 890		196 890	227 201
Corporation intermunicipale de transport du Saguenay		1 249	1 249	
Société de transport de la Communauté urbaine de Montréal				9 794
Société de transport de la Rive-Sud de Montréal		20 143	20 143	
Société de transport de Ville de Laval		937	937	
	705 468	76 647	782 115	934 039
	1 625 959	334 804	1 960 763	2 337 329

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES
CROWN CORPORATIONS AND VARIOUS BODIES

(in thousands of dollars)

	1987	1986
Crown corporations		
Société du parc industriel du centre du Québec	268	
Various bodies and corporations		
Assistance to industry		
Assistance for the production and marketing of agro-food products	4 088	
Regional development assistance	4 612	
Assistance to the mining industry	7 583	35 000
Financial assistance to a leading industry relating to helicopters	49 910	53 646
Forest industry development	4 955	1 044
Energy conservation development		46
Development of maritime fisheries	1 736	9 420
Assistance to recreational and cultural agencies	6 961	22 060
Other	6 805	8 241
	86 650	129 457
	86 918	129 457

DETAILS OF FINANCIAL COMMITMENTS (cont'd) FOR FINANCIAL ASSISTANCE TO ENTERPRISES OF THE GOUVERNEMENT DU QUÉBEC, FAMILY HOUSING AND OTHERS

(in thousands of dollars)

	1987	1986
Chargeable to statutory appropriations		
Family Housing Act, R.S.Q., c. H-1		
Commitments at March 31, 1987	278 568	278 568
Less: Cancellation of commitments following sales and repayment prior to maturity	89 151	88 731
	189 417[1]	189 837
Actual commitments at March 31, 1987		
Less: Amount paid	185 492[2]	184 255
	3 925	5 582
Act respecting the Communauté urbaine de Québec, R.S.Q., C. 37.3 grant to the Commission de transports de la Communauté urbaine de Québec, under section 254 and representing the principal portion of the loan repayment	2 103	2 311
Act respecting the Centre de recherche industrielle du Québec, R.S.Q., c. C-8	69 700	87 500
	75 728	95 393

[1] Commitments authorized by the Act must not exceed $225 000

[2] The amount paid includes recoveries of prior years' expenditures

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
BALANCE DUE ON CAPITAL INVESTED IN ENTERPRISES OF THE GOUVERNEMENT DU QUÉBEC, CHARGEABLE TO STATUTORY APPROPRIATIONS

(in thousands of dollars)

	1987	1986
Société de développement autochtone de la Baie-James, R.S.Q. c. S-9.1	250	500
Société de récupération,d'exploitation et de développement forestiers du Québec, R.S.Q., c. S-12		27 000
Société nationale de l'amiante, R.S.Q., c. S-18.2		21 500
Société québécoise d'inatives pétrolières, R.S.Q., c. S-22	36 100	36 100
	36 350	85 100

NOTE:

These commitments will not affect expenditure and the net debt when settled, because disbursements will be offset by an increase in the "Investments" account of $36 500 000 for capital stock.

Not including $500 000 for the Société de développement des industries de la culture et des communications, for which a decision from the Minister is required to release funds.